

# **NEBRASKA TAX EQUALIZATION AND REVIEW COMMISSION**

## **1997 STATEWIDE EQUALIZATION PROCEEDINGS**



**APRIL 22 - MAY 15, 1997**

**BEFORE THE NEBRASKA TAX EQUALIZATION  
AND REVIEW COMMISSION**

IN THE MATTER OF THE  
EQUALIZATION OF  
BANNER COUNTY, NEBRASKA

)  
) Case No. 97EP-4  
)  
) **AMENDED**  
) **FINDINGS AND ORDERS**  
) **(NO ADJUSTMENT TO VALUES)**

Filed May 8, 1997

Before: Edwards, Hans and Reynolds.

Reynolds, Chairman, for the Commission:

**APPEARANCES:**

For the County: Sharon Sandberg, Banner County Assessor  
Dale Shaul, Commissioner for Banner County  
P. O. Box 67  
Harrisburg, NE 69345

**SUMMARY OF DECISION**

The Commission finds that a just, equitable and legal assessment of the property in Banner County can be made without increasing or decreasing by a percentage the value of a class or subclass of property. The Commission therefore declines to order any adjustments to any class or subclass of property within the county.

**STATISTICAL REPORTS**

Banner County ("County"), as required by Neb. Rev. Stat. §77-1514 (1996 Reissue), filed its Abstract of Assessment ("abstract") for 1997. The Property Tax Administrator, pursuant to Section 45, Legislative Bill 397, 1997 Session, (effective March 14, 1997), based on that abstract, has filed statistical and narrative reports with the Nebraska Tax Equalization and Review Commission ("Commission") and further has certified her opinion regarding the level of value and quality of assessment for the county.

## I. AGRICULTURAL CLASS OF PROPERTY

The evidence before the Commission, consisting of certain information of which the Commission took judicial notice, the ratio studies and narrative reports of the Property Tax Administrator, and the testimony and related evidence of the County Assessor and the appraiser for the County, establishes that the results of the statistical studies of the assessments made for the **AGRICULTURAL** class of property are as follows: The median indicated level of value is 76%. The Coefficient of Dispersion is 23.93. The Price Related Differential is 115.15.

### STANDARD OF REVIEW

The acceptable range for the indicated level of value for the residential and commercial classes of property is between 92% and 100%, pursuant to 1997 Neb. Laws, L. B. 397, Section 41, and also pursuant to General Order No. 6 of the Commission.

The acceptable range for the indicated level of value for the agricultural class of property is between 74% and 80%, pursuant to 1997 Neb. Laws, L. B. 397, Section 41, and also pursuant to General Order No. 6 of the Commission.

The acceptable range for the residential class of property for the Coefficient of Dispersion is between 0 and 15, pursuant to General Order No. 6 of the Commission.

The acceptable range for the commercial, industrial and agricultural classes of property for the Coefficient of Dispersion is between 0 and 20, pursuant to General Order No. 6 of the Commission.

The acceptable range for the residential, commercial, industrial, and agricultural classes of property for the Price Related Differential is between .98 and 1.03, pursuant to General Order No. 6 of the Commission.

### FINDINGS OF FACT

From the record before it the Commission finds and determines as follows:

- I. The median indicated level of value (i.e., the assessment/sales ratio) is within the acceptable range for the agricultural class of property within the county.

- II. The quality of the assessment practices within the county, as shown by the COD and the PRD, are outside of the acceptable range for the agricultural class of property.
- III. The last reappraisal of property within the county for the agricultural class of property in the county was conducted in 1981.
- IV. The county, when using the cost approach to value improvements to property, uses the Marshall-Swift Valuation Service. The edition used for the agricultural class of property is 1981.
- V. That the quality of appraisal practices, as indicated by the COD and PRD, cannot be improved for tax year 1997 by ordering a percentage adjustment to a class or subclass of property.

### DUTIES OF THE COMMISSION

"... if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . " 1997 Neb. Laws, L. B. 397, Section 44.

"The commission shall, pursuant to section 44 of this act, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization . . . the order shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made to the class or subclass of property affected" 1997 Neb. Laws, L. B. 397, Section 45.

"Such increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property." 1997 Neb. Laws, L. B. 397, Section 41.

### CONCLUSIONS OF LAW

The Commission has considered the information of which it took judicial notice, the narrative reports and statistical studies as prepared and certified by the Property Tax Administrator, as well as the testimony and related evidence of County.

The Commission must, and hereby does, conclude as a matter of law while the assessments made for the residential class of property may, in some cases, result in assessments that are not just, equitable and legal assessment, an adjustment by a percentage to a class or subclass of property will neither address those particular cases, nor is such an adjustment required in order to achieve equalization.

### AMENDED ORDER

IT IS, THEREFORE, ORDERED as follows:


- I. That no adjustment by a percentage be made to the values of the agricultural class of property within Banner County.
- II. That this Order of the Commission shall be sent by certified mail to the Banner County Assessor and by regular mail to the Banner County Clerk and Chairperson of the County Board on or before May 15, 1997, as required by 1997 Neb. Laws, L. B. 397, Section 46.


IT IS SO ORDERED.

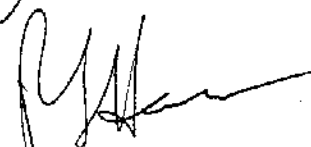
Dated this 8th day of May, 1997.



Seal

  
Mark P. Reynolds, Chairman

  
Janet L. Edwards, Commissioner

  
Robert L. Hans, Commissioner

**BEFORE THE NEBRASKA TAX EQUALIZATION  
AND REVIEW COMMISSION**

IN THE MATTER OF THE  
EQUALIZATION OF  
BOX BUTTE COUNTY,  
NEBRASKA.

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Case No. 97EP-7  
  
FINDINGS AND ORDERS  
NO ADJUSTMENT TO VALUES

Filed May 14, 1997

Before: Edwards, Hans and Reynolds

Reynolds, Chairman, for the Commission:

**APPEARANCES:**

For the County: Marilyn Lore  
Box Butte County Assessor  
5<sup>th</sup> and Box Butte  
Alliance, NE 69301

**SUMMARY OF DECISION**

The Commission finds that a just, equitable and legal assessment of the property in Box Butte County can be made without the Commission increasing or decreasing by a percentage the value of a class or subclass of property. The Commission therefore declines to order any adjustments to any class or subclass of property within the County.

**STATISTICAL REPORTS**

Box Butte County ("County"), as required by Neb. Rev. Stat. §77-1514 (1996 Reissue), filed its Abstract of Assessment ("abstract") for 1997. The Property Tax Administrator, pursuant to Section 45, Legislative Bill 397, 1997 Session, (effective March 14, 1997), based on that abstract, has filed statistical and narrative reports with the Nebraska Tax Equalization and Review Commission ("Commission") and further has certified her opinion regarding the level of value and quality of assessment for the county.

I.  
**RESIDENTIAL CLASS OF PROPERTY**

The evidence before the Commission, consisting of certain information of which the Commission took judicial notice, the ratio studies and narrative reports of the Property Tax Administrator, and the testimony and related evidence of the County Assessor establishes that the results of the statistical studies of the assessments made for the residential class of property are as follows: The median indicated level of value is 93%. The Coefficient of Dispersion is 28.43. The Price Related Differential is 108.60.

II.  
**COMMERCIAL CLASS OF PROPERTY**

The evidence before the Commission establishes that the results of the statistical studies of the assessments made for the commercial class of property are as follows: The median indicated level of value is 92%. The Coefficient of Dispersion is 26.33. The Price Related Differential is 116.46.

III.  
**AGRICULTURAL CLASS OF PROPERTY**

The evidence before the Commission establishes that the results of the statistical studies of the assessments made for the agricultural class of property are as follows: The median indicated level of value is 75%. The Coefficient of Dispersion is 18.75. The Price Related Differential is 105.41.

**STANDARD OF REVIEW**

The acceptable range for the indicated level of value for the residential and commercial classes of property is between 92% and 100%, pursuant to 1997 Neb. Laws, L. B. 397, Section 41, and also pursuant to General Order No. 6 of the Commission.

The acceptable range for the indicated level of value for the agricultural class of property is between 74% and 80%, pursuant to 1997 Neb. Laws, L. B. 397, Section 41, and also pursuant to General Order No. 6 of the Commission.

The acceptable range for the residential class of property for the Coefficient of Dispersion is between 0 and 15, pursuant to General Order No. 6 of the Commission.

The acceptable range for the commercial, industrial and agricultural classes of property for the Coefficient of Dispersion is between 0 and 20, pursuant to General Order No. 6 of the Commission.

The acceptable range for the residential, commercial, industrial, and agricultural classes of property for the Price Related Differential is between .98 and 1.03, pursuant to General Order No. 6 of the Commission.

### FINDINGS OF FACT

From the record before it the Commission finds and determines as follows:

- I. The median indicated level of value (i.e., the median assessment/sales ratio) for the residential class of property is 93%. This median indicated level of value within the acceptable range for the residential class of property within the county.
- II. The quality of the assessment practices within the county, as shown by the COD and the PRD, are within the acceptable range for the residential class of property.
- III. The last reappraisal of property within the county for the residential class of property in the county was conducted in 1991.
- IV. The county, when using the cost approach to value improvements to the residential class of property, uses the Marshall-Swift Valuation Service. The edition used for the residential class of property is 1988.
- V. That the statistical studies of the quality of assessments are representative of the quality of assessments for the residential class of property.
- VI. The median indicated level of value for the commercial class of property is 92%. This median indicated level of value is within the acceptable range for the commercial class of property within the county.
- VII. The quality of the assessment practices within the county, as shown by the COD and the PRD, are within the acceptable range for the commercial class of property.
- VIII. The last reappraisal of property within the county for the commercial class of property in the county was conducted in 1994.
- IX. The county, when using the cost approach to value improvements to the commercial class of property, uses the Marshall-Swift Valuation Service. The edition used for the residential class of property is 1994.
- X. That the statistical studies of the quality of assessments are representative of the quality of assessments for the commercial class of property.



- XI. The median indicated level of value for the agricultural class of property is 75%. This median indicated level of value is within the acceptable range for the agricultural class of property within the county.
- XII. The quality of the assessment practices within the county, as shown by the COD and the PRD, are within the acceptable range for the agricultural class of property.
- XIII. The last reappraisal of property within the county for the agricultural class of property in the county was conducted in 1991.
- XIV. The county, when using the cost approach to value improvements to the agricultural class of property, uses the Marshall-Swift Valuation Service. The edition used for the agricultural class of property is 1988.
- XV. That the statistical studies of the quality of assessments are representative of the quality of assessments for the residential class of property.

### DUTIES OF THE COMMISSION

"... if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . " 1997 Neb. Laws, L. B. 397, Section 44.

"The commission shall, pursuant to section 44 of this act, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization . . . the order shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made to the class or subclass of property affected" 1997 Neb. Laws, L. B. 397, Section 45.

"Such increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property." 1997 Neb. Laws, L. B. 397, Section 41.

### CONCLUSIONS OF LAW

The Commission, based on the record before it, finds and concludes as a matter of law that since a just, equitable and legal assessment of the property in Box Butte County can be made without the Commission adjusting the values of any class of property.

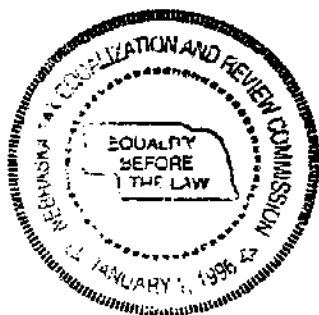
## ORDER

### IT IS, THEREFORE, ORDERED AS FOLLOWS:

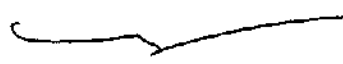
- I. That no adjustment by a percentage be made to the values of the any class of property within Box Butte County.
- II. That this Order of the Commission shall be sent by certified mail to the Box Butte County Assessor and by regular mail to the Box Butte County Clerk and Chairperson of the Box Butte County Board on or before May 15, 1997, as required by 1997 Neb. Laws, L. B. 397, Section 46.

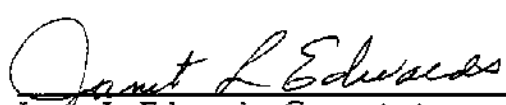
### IT IS SO ORDERED.


Dated this 14th day of May, 1997.



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Mark P. Reynolds, Chairman

  
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Janet L. Edwards, Commissioner

  
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Robert L. Hans, Commissioner

**BEFORE THE NEBRASKA TAX EQUALIZATION  
AND REVIEW COMMISSION**

IN THE MATTER OF THE )  
EQUALIZATION OF )  
BOYD COUNTY, )  
NEBRASKA )

Case No. 97EP-8

FINDINGS AND ORDERS  
(NO ADJUSTMENTS TO VALUES)

Filed May 14, 1997

Before: Edwards, Hans and Reynolds

Reynolds, Chairman, for the Commission:

**APPEARANCES:**

For the County:

Wilma Audiss  
Boyd County Assessor  
P.O. Box 3  
Butte, NE 68722

Carl Schuman  
Boyd County Attorney  
P.O. Box 186  
Butte, NE 68722

**SUMMARY OF DECISION**

The Commission finds that a just, equitable and legal assessment of the property in Boyd County can be made without the Commission increasing or decreasing by a percentage the value of a class or subclass of property. The Commission therefore declines to order an adjustment to the residential and agricultural classes of property within the county.

**STATISTICAL REPORTS**

Boyd County ("County"), as required by Neb. Rev. Stat. §77-1514 (1996 Reissue), filed its Abstract of Assessment ("abstract") for 1997. The Property Tax

Administrator, pursuant to Section 45, Legislative Bill 397, 1997 Session, (effective March 14, 1997), based on that abstract, has filed statistical and narrative reports with the Nebraska Tax Equalization and Review Commission ("Commission") and further has certified her opinion regarding the level of value and quality of assessment for the county.

## **I. RESIDENTIAL CLASS OF PROPERTY**

The evidence before the Commission, consisting of certain information of which the Commission took judicial notice, the ratio studies and narrative reports of the Property Tax Administrator, and the testimony and related evidence of the County Assessor establishes that the results of the statistical studies of the assessments made for the residential class of property are as follows: The median indicated level of value is 100%. The Coefficient of Dispersion is 28.76. The Price Related Differential is 116.85.

## **II. AGRICULTURAL CLASS OF PROPERTY**

The evidence before the Commission establishes that the results of the statistical studies of the assessments made for the agricultural class of property are as follows: The median indicated level of value is 78%. The Coefficient of Dispersion is 25.74. The Price Related Differential is 110.67.

## **STANDARD OF REVIEW**

The acceptable range for the indicated level of value for the residential and commercial classes of property is between 92% and 100%, pursuant to 1997 Neb. Laws, L. B. 397, Section 41, and also pursuant to General Order No. 6 of the Commission.

The acceptable range for the indicated level of value for the agricultural class of property is between 74% and 80%, pursuant to 1997 Neb. Laws, L. B. 397, Section 41, and also pursuant to General Order No. 6 of the Commission.

The acceptable range for the residential class of property for the Coefficient of Dispersion is between 0 and 15, pursuant to General Order No. 6 of the Commission.

The acceptable range for the commercial, industrial and agricultural classes of property for the Coefficient of Dispersion is between 0 and 20, pursuant to General Order No. 6 of the Commission.

The acceptable range for the residential, commercial, industrial, and agricultural classes of property for the Price Related Differential is between .98 and 1.03, pursuant to General Order No. 6 of the Commission.

### FINDINGS OF FACT

From the record before it the Commission finds and determines as follows:

- I. The median indicated level of value (i.e., the median assessment/sales ratio) for the residential class of property is 100%. This median indicated level of value is within the acceptable range for the residential class of property within the county.
- II. The quality of the assessment practices within the county, as shown by the COD and the PRD, is not within the acceptable range for the residential class of property.
- III. The last reappraisal of property within the county for the residential class of property in the county was conducted in 1976.
- IV. The county, when using the cost approach to value improvements to the residential class of property, uses the Marshall-Swift Valuation Service. The edition used for the residential class of property is 1994.
- V. That the statistical studies of the quality of assessments are representative of the quality of assessments for the residential class of property.
- VI. There were four sales of commercial property in a two-year period in the County. There are, therefore, insufficient sales upon which to base statistically reliable studies.
- VII. The median indicated level of value for the agricultural class of property is 78%. This median indicated level of value is within the acceptable range for the agricultural class of property within the county.
- VIII. The quality of the assessment practices within the county, as shown by the COD and the PRD, are not within the acceptable range for the agricultural class of property.

- IX. The last reappraisal of property within the county for the agricultural class of property in the county was conducted in 1976, with the last update of 1996.
- X. The county, when using the cost approach to value improvements to the agricultural class of property, uses the Marshall-Swift Valuation Service. The edition used for the agricultural class of property is 1980.
- XI. That the statistical studies of the quality of assessments are representative of the quality of assessments for the agricultural class of property.

### DUTIES OF THE COMMISSION

"... if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . " 1997 Neb. Laws, L. B. 397, Section 44.

"The commission shall, pursuant to section 44 of this act, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization . . . the order shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made to the class or subclass of property affected" 1997 Neb. Laws, L. B. 397, Section 45.

"Such increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property." 1997 Neb. Laws, L. B. 397, Section 41.

### CONCLUSIONS OF LAW

The Commission, based on the record before it, finds and concludes as a matter of law as follows:

- I. That while the assessments made for the residential and agricultural classes of property may, in some cases, result in assessments that are not just, equitable and legal, an adjustment by a percentage to a class or subclass of property will neither address those particular cases, nor would such an adjustment achieve equalization.

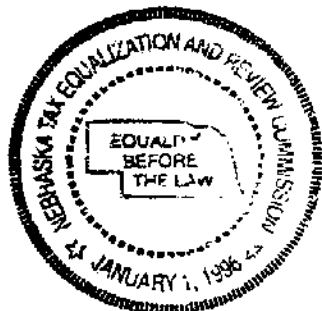
ORDER

IT IS, THEREFORE, ORDERED AS FOLLOWS:

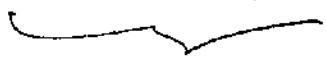
- I. That no adjustment by a percentage be made to the values of the residential and agricultural classes of property within Boyd County.
- II. That this Order of the Commission shall be sent by certified mail to the Boyd County Assessor and by regular mail to the Boyd County Clerk and Chairperson of the Boyd County Board on or before May 15, 1997, as required by 1997 Neb. Laws, L. B. 397, Section 46.

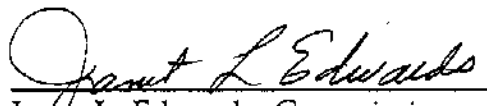
IT IS SO ORDERED.

Dated this 14th day of May, 1997.



Seal

  
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Mark P. Reynolds, Chairman

  
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Janet L. Edwards, Commissioner

  
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Robert L. Hans, Commissioner

**BEFORE THE NEBRASKA TAX EQUALIZATION  
AND REVIEW COMMISSION**

IN THE MATTER OF THE	)	Case No. 97EP-9
EQUALIZATION OF	)	
BROWN COUNTY,	)	FINDINGS AND ORDERS
NEBRASKA	)	ADJUSTING VALUES

Filed May 13th, 1997

Before:        Edwards, Hans and Reynolds

Reynolds, Chairman, for the Commission:

**APPEARANCES:**

For the County:	Billy C. Carr, Brown County Assessor
	David M. Streich, Brown County Attorney
	148 West Fourth Street
	Ainsworth, NE 69210

**SUMMARY OF DECISION**

The Commission finds that a just, equitable and legal assessment of the property in Brown County cannot be made without the Commission increasing or decreasing by a percentage the value of a class or subclass of property. The Commission therefore orders an adjustment to the residential and commercial classes of property within the county. The Commission declines to order any other adjustments to any other class or subclass of property.

**STATISTICAL REPORTS**

Brown County ("County"), as required by Neb. Rev. Stat. §77-1514 (1996 Reissue), filed its Abstract of Assessment ("abstract") for 1997. The Property Tax Administrator, pursuant to Section 45, Legislative Bill 397, 1997 Session, (effective March 14, 1997), based on that abstract, has filed statistical and narrative reports with the Nebraska Tax Equalization and Review Commission ("Commission") and further has certified her opinion regarding the level of value and quality of assessment for the county.



## **I. RESIDENTIAL CLASS OF PROPERTY**

The evidence before the Commission, consisting of certain information of which the Commission took judicial notice, the ratio studies and narrative reports of the Property Tax Administrator, and the testimony and related evidence of the County Assessor establishes that the results of the statistical studies of the assessments made for the residential class of property are as follows: The median indicated level of value is 89%. The Coefficient of Dispersion is 30.11. The Price Related Differential is 114.46.

## **II. COMMERCIAL CLASS OF PROPERTY**

The evidence before the Commission establishes that the results of the statistical studies of the assessments made for the commercial class of property are as follows: The median indicated level of value is 84%. The Coefficient of Dispersion is 31.54. The Price Related Differential is 111.90.

## **STANDARD OF REVIEW**

The acceptable range for the indicated level of value for the residential and commercial classes of property is between 92% and 100%, pursuant to 1997 Neb. Laws, L. B. 397, Section 41, and also pursuant to General Order No. 6 of the Commission.

The acceptable range for the indicated level of value for the agricultural class of property is between 74% and 80%, pursuant to 1997 Neb. Laws, L. B. 397, Section 41, and also pursuant to General Order No. 6 of the Commission.

The acceptable range for the residential class of property for the Coefficient of Dispersion is between 0 and 15, pursuant to General Order No. 6 of the Commission.

The acceptable range for the commercial, industrial and agricultural classes of property for the Coefficient of Dispersion is between 0 and 20, pursuant to General Order No. 6 of the Commission.

The acceptable range for the residential, commercial, industrial, and agricultural classes of property for the Price Related Differential is between .98 and 1.03, pursuant to General Order No. 6 of the Commission.

## FINDINGS OF FACT

From the record before it the Commission finds and determines as follows:

- I. The median indicated level of value (i.e., the median assessment/sales ratio) for the residential class of property is 89%. This median indicated level of value is not within the acceptable range for the residential class of property within the county.
- II. The quality of the assessment practices within the county, as shown by the COD and the PRD, is not within the acceptable range for the residential class of property.
- III. The last reappraisal of property within the county for the residential class of property in the county was conducted in 1987.
- IV. The county, when using the cost approach to value improvements to the residential class of property, uses the Marshall-Swift Valuation Service. The edition used for the residential class of property is 1995.
- V. That the statistical studies of the quality of assessments are representative of the quality of assessments for the residential class of property.
- VI. The median indicated level of value for the commercial class of property is 84%. This median indicated level of value is not within the acceptable range for the commercial class of property within the county.
- VII. The quality of the assessment practices within the county, as shown by the COD and the PRD, is not within the acceptable range for the commercial class of property.
- VIII. The last reappraisal of property within the county for the commercial class of property in the county was conducted in 1987.
- IX. The county, when using the cost approach to value improvements to the commercial class of property, uses the Marshall-Swift Valuation Service. The edition used for the commercial class of property is 1986.

- X. That the statistical studies of the quality of assessments are representative of the quality of assessments for the commercial class of property.
- XI. The median indicated level of value for the agricultural class of property is 74%. This median indicated level of value is within the acceptable range for the agricultural class of property within the county.

### DUTIES OF THE COMMISSION

"... if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . " 1997 Neb. Laws, L. B. 397, Section 44.

"The commission shall, pursuant to section 44 of this act, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization . . . the order shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made to the class or subclass of property affected" 1997 Neb. Laws, L. B. 397, Section 45.

"Such increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property." 1997 Neb. Laws, L. B. 397, Section 41.

### CONCLUSIONS OF LAW

The Commission, based on the record before it, finds and concludes as a matter of law as follows:

- I. That the value of the residential class of property in the County must be raised to the midpoint, which is 96%, since the median indicated level of value is outside the acceptable range established by state law and the Commission.
- II. That the value of the commercial class of property in the County must be raised to the midpoint, which is 96%, since the median indicated level of value is outside the acceptable range established by state law and the Commission.

- III. That while the assessments made for the agricultural class of property may, in some cases, result in assessments that are not just, equitable and legal, an adjustment by a percentage to a class or subclass of property will neither address those particular cases, nor would such an adjustment achieve equalization.

### ORDER

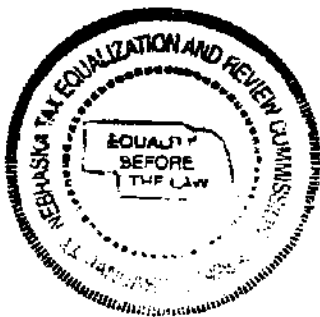
#### IT IS, THEREFORE, ORDERED AS FOLLOWS:

- I. That no adjustment by a percentage be made to the values of the agricultural class of property within Brown County.
- II. That the value of the residential class of property in the County, with the exception of the urban and suburban areas of the City of Long Pine, be raised by 8%, in order to adjust the median to the midpoint, which is 96%.
- III. That the Order Adjusting Values for the residential class be effective as to the entire class of residential property located within the urban, suburban, rural and recreational areas of the County, including land and improvements thereto and mobile homes, but excluding the urban and suburban areas of the City of Long Pine.
- IV. That the value of the commercial class of property in the County be raised by 14%, in order to adjust the median to the midpoint, which is 96%.
- V. That the Order Adjusting Values for the commercial class be effective as to the entire class of commercial property located within the urban, suburban and rural areas of the County, including land and improvements thereto.
- VI. That this Order of the Commission shall be sent by certified mail to the Brown County Assessor and by regular mail to the Brown County Clerk and Chairperson of the Brown County Board on or before May 15, 1997, as required by 1997 Neb. Laws, L. B. 397, Section 46.
- VII. That the specified changes shall be made by the Brown County Assessor to each item of property in the county affected by this Order, as required by 1997 Neb. Laws, L. B. 397, Section 46.

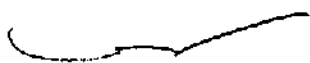
- VIII. That on or before June 5, 1997, the Brown County Assessor shall recertify the County Abstract of Assessment to the Property Tax Administrator, which abstract shall reflect that the specified changes have been made as required by 1997 Neb. Laws, L. B. 397, Section 47.
- IX. That the Property Tax Administrator shall audit the records of the Brown County Assessor to determine whether this Order was implemented, as required by 1997 Neb. Laws, L. B. 397, Section 47.
- X. That on or before August 1, 1997, the Property Tax Administrator shall certify to the Commission that this Order either was or was not implemented by Brown County, as required by 1997 Neb. Laws, L. B. 397, Section 47.

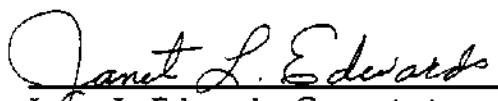
IT IS SO ORDERED.

Dated this 13th day of May, 1997.



Seal

  
Mark P. Reynolds, Chairman

  
Janet L. Edwards, Commissioner

  
Robert L. Hans, Commissioner

**BEFORE THE NEBRASKA TAX EQUALIZATION  
AND REVIEW COMMISSION**

IN THE MATTER OF THE  
EQUALIZATION OF  
BURT COUNTY, NEBRASKA

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Case No. 97EP-11

**FINDINGS AND ORDERS  
ORDER ADJUSTING VALUES**

Filed May 15, 1997

Before: Edwards, Hans and Reynolds

Reynolds, Chairman, for the Commission:

**APPEARANCES:**

For the County: Joni L. Renshaw  
Burt County Assessor  
111 North 13th  
Tekamah, NE 68061

**SUMMARY OF DECISION**

The Commission finds that a just, equitable and legal assessment of the property in Burt County cannot be made without the Commission increasing or decreasing by a percentage the value of a class or subclass of property. The Commission therefore orders an adjustment to the commercial class of property within the county. The Commission declines to order any other adjustments to any other class or subclass of property.

**STATISTICAL REPORTS**

Burt County ("County"), as required by Neb. Rev. Stat. §77-1514 (1996 Reissue), filed its Abstract of Assessment ("abstract") for 1997. The Property Tax Administrator, pursuant to Section 45, Legislative Bill 397, 1997 Session, (effective March 14, 1997), based on that abstract, has filed statistical and narrative reports with the Nebraska Tax Equalization and Review Commission ("Commission") and further has certified her opinion regarding the level of value and quality of assessment for the county.

## **I. RESIDENTIAL CLASS OF PROPERTY**

The evidence before the Commission, consisting of certain information of which the Commission took judicial notice, the ratio studies and narrative reports of the Property Tax Administrator, and the testimony and related evidence of the County Assessor establishes that the results of the statistical studies of the assessments made for the residential class of property are as follows: The median indicated level of value is 95%. The Coefficient of Dispersion is 34.18. The Price Related Differential is 117.02.

## **II. COMMERCIAL CLASS OF PROPERTY**

The evidence before the Commission establishes that the results of the statistical studies of the assessments made for the commercial class of property are as follows: The median indicated level of value is 72%. The Coefficient of Dispersion is 50.14. The Price Related Differential is 182.98.

## **III. AGRICULTURAL CLASS OF PROPERTY**

The evidence before the Commission establishes that the results of the statistical studies of the assessments made for the agricultural class of property are as follows: The median indicated level of value is 75%. The Coefficient of Dispersion is 24.12. The Price Related Differential is 105.48.

## **STANDARD OF REVIEW**

The acceptable range for the indicated level of value for the residential and commercial classes of property is between 92% and 100%, pursuant to 1997 Neb. Laws, L. B. 397, Section 41, and also pursuant to General Order No. 6 of the Commission.

The acceptable range for the indicated level of value for the agricultural class of property is between 74% and 80%, pursuant to 1997 Neb. Laws, L. B. 397, Section 41, and also pursuant to General Order No. 6 of the Commission.

The acceptable range for the residential class of property for the Coefficient of Dispersion is between 0 and 15, pursuant to General Order No. 6 of the Commission.

The acceptable range for the commercial, industrial and agricultural classes of property for the Coefficient of Dispersion is between 0 and 20, pursuant to General Order No. 6 of the Commission.

The acceptable range for the residential, commercial, industrial, and agricultural classes of property for the Price Related Differential is between .98 and 1.03, pursuant to General Order No. 6 of the Commission.

### FINDINGS OF FACT

From the record before it the Commission finds and determines as follows:

- I. The median indicated level of value (i.e., the median assessment/sales ratio) for the residential class of property is 95%. This median indicated level of value is within the acceptable range for the residential class of property within the county.
- II. The quality of the assessment practices within the county, as shown by the COD and the PRD, is not within the acceptable range for the residential class of property.
- III. The last reappraisal of property within the county for the residential class of property in the county was conducted in 1991.
- IV. The county, when using the cost approach to value improvements to the residential class of property, uses the Marshall-Swift Valuation Service. The edition used for the residential class of property is 1989.
- V. That the statistical studies of the quality of assessments are representative of the quality of assessments for the residential class of property.
- VI. The median indicated level of value for the commercial class of property is 72%. This median indicated level of value is not within the acceptable range for the commercial class of property within the county.
- VII. The quality of the assessment practices within the county, as shown by the COD and the PRD, is not within the acceptable range for the commercial class of property.
- VIII. The last reappraisal of property within the county for the commercial class of property in the county was conducted in 1978.
- IX. The county, when using the cost approach to value improvements to the commercial class of property, uses the Marshall-Swift Valuation Service. The edition used for the residential class of property is 1978.



- X. That the statistical studies of the quality of assessments are representative of the quality of assessments for the commercial class of property.
- XI. The median indicated level of value for the agricultural class of property is 75%. This median indicated level of value is within the acceptable range for the agricultural class of property within the county.
- XII. The quality of the assessment practices within the county, as shown by the COD and the PRD, is not within the acceptable range for the agricultural class of property.
- XIII. The last reappraisal of property within the county for the agricultural class of property in the county was conducted in 1987.
- XIV. The county, when using the cost approach to value improvements to the agricultural class of property, uses the Marshall-Swift Valuation Service. The edition used for the agricultural class of property is 1989.
- XV. That the statistical studies of the quality of assessments are representative of the quality of assessments for the residential class of property.

### DUTIES OF THE COMMISSION

"... if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . " 1997 Neb. Laws, L. B. 397, Section 44.

"The commission shall, pursuant to section 44 of this act, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization . . . the order shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made to the class or subclass of property affected" 1997 Neb. Laws, L. B. 397, Section 45.

"Such increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property." 1997 Neb. Laws, L. B. 397, Section 41.

## CONCLUSIONS OF LAW

The Commission, based on the record before it, finds and concludes as a matter of law as follows:

- I. That while the assessments made for the residential and agricultural classes of property may, in some cases, result in assessments that are not just, equitable and legal, an adjustment by a percentage to a class or subclass of property will neither address those particular cases, nor would such an adjustment achieve equalization.
- II. That the value of the commercial class of property in the County, with the exception of the Cities of Lyons and Decatur, must be raised by thirty-three percent (33%) to the midpoint, which is 96%, since the median indicated level of value is outside the acceptable range established by state law and the Commission.

## ORDER

IT IS, THEREFORE, ORDERED AS FOLLOWS:

- I. That no adjustment by a percentage be made to the values of the residential and agricultural classes of property within Burt County.
- II. That the value of the commercial class of property in the County, with the exception of the Cities of Lyons and Decatur, be raised by thirty-three percent (33%) to the midpoint, which is 96%.
- III. That the Order Adjusting Values for the commercial class of property be effective as to the entire class of commercial property located within the urban, suburban and rural areas of the County, including land and improvements thereto, but excluding the urban and suburban areas of the Cities of Lyons and Decatur.
- IV. That this Order of the Commission shall be sent by certified mail to the Burt County Assessor and by regular mail to the Burt County Clerk and Chairperson of the Burt County Board on or before May 15, 1997, as required by 1997 Neb. Laws, L. B. 397, Section 46.
- V. That the specified changes shall be made by the Burt County Assessor to each item of property in the county affected by this Order, as required by 1997 Neb. Laws, L. B. 397, Section 46.

- VI. That on or before June 5, 1997, the Burt County Assessor shall recertify the County Abstract of Assessment to the Property Tax Administrator, which abstract shall reflect that the specified changes have been made as required by 1997 Neb. Laws, L. B. 397, Section 47.
- VII. That the Property Tax Administrator shall audit the records of the Burt County Assessor to determine whether this Order was implemented, as required by 1997 Neb. Laws, L. B. 397, Section 47.
- VIII. That on or before August 1, 1997, the Property Tax Administrator shall certify to the Commission that this Order either was or was not implemented by Burt County, as required by 1997 Neb. Laws, L. B. 397, Section 47.

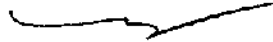
Commissioner Hans dissenting.

IT IS SO ORDERED.

Dated this 15th day of May, 1997.



*Seal*

  
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Mark P. Reynolds, Chairman

  
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Janet L. Edwards, Commissioner

  
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Robert L. Hans, Commissioner

**BEFORE THE NEBRASKA TAX EQUALIZATION  
AND REVIEW COMMISSION**

IN THE MATTER OF THE  
EQUALIZATION OF  
BUTLER COUNTY, NEBRASKA

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Case No. 97EP-12

**FINDINGS AND ORDERS  
NO ADJUSTMENT TO VALUES**

Filed May 13, 1997

Before:        Edwards, Hans and Reynolds

Reynolds, Chairman, for the Commission:

**APPEARANCES:**

For the County:        Helen Macoubrie  
                         Butler County Assessor  
                         451 North 5<sup>th</sup> Street  
                         David City, NE 68632

**SUMMARY OF DECISION**

The Commission finds that a just, equitable and legal assessment of the property in Butler County can be made without the Commission increasing or decreasing by a percentage the value of a class or subclass of property. The Commission declines to order any other adjustments to any class or subclass of property.

**STATISTICAL REPORTS**

Butler County ("County"), as required by Neb. Rev. Stat. §77-1514 (1996 Reissue), filed its Abstract of Assessment ("abstract") for 1997. The Property Tax Administrator, pursuant to Section 45, Legislative Bill 397, 1997 Session, (effective March 14, 1997), based on that abstract, has filed statistical and narrative reports with the Nebraska Tax Equalization and Review Commission ("Commission") and further has certified her opinion regarding the level of value and quality of assessment for the county.

I.  
**RESIDENTIAL CLASS OF PROPERTY**

The evidence before the Commission, consisting of certain information of which the Commission took judicial notice, the ratio studies and narrative reports of the Property Tax Administrator, and the testimony and related evidence of the County Assessor establishes that the results of the statistical studies of the assessments made for the residential class of property are as follows: The median indicated level of value is 94%. The Coefficient of Dispersion is 19.80. The Price Related Differential is 104.30.

II.  
**COMMERCIAL CLASS OF PROPERTY**

The evidence before the Commission establishes that the results of the statistical studies of the assessments made for the commercial class of property are as follows: The median indicated level of value is 100%. The Coefficient of Dispersion is 23.53. The Price Related Differential is 104.00.

III.  
**AGRICULTURAL CLASS OF PROPERTY**

The evidence before the Commission establishes that the results of the statistical studies of the assessments made for the agricultural class of property are as follows: The median indicated level of value is 76%. The Coefficient of Dispersion is 25.04. The Price Related Differential is 106.49.

**STANDARD OF REVIEW**

The acceptable range for the indicated level of value for the residential and commercial classes of property is between 92% and 100%, pursuant to 1997 Neb. Laws, L. B. 397, Section 41, and also pursuant to General Order No. 6 of the Commission.

The acceptable range for the indicated level of value for the agricultural class of property is between 74% and 80%, pursuant to 1997 Neb. Laws, L. B. 397, Section 41, and also pursuant to General Order No. 6 of the Commission.

The acceptable range for the residential class of property for the Coefficient of Dispersion is between 0 and 15, pursuant to General Order No. 6 of the Commission.

The acceptable range for the commercial, industrial and agricultural classes of property for the Coefficient of Dispersion is between 0 and 20, pursuant to General Order No. 6 of the Commission.

The acceptable range for the residential, commercial, industrial, and agricultural classes of property for the Price Related Differential is between .98 and 1.03, pursuant to General Order No. 6 of the Commission.

### FINDINGS OF FACT

From the record before it the Commission finds and determines as follows:

- I. The median indicated level of value (i.e., the median assessment/sales ratio) for the residential class of property is 94%. This median indicated level of value is within the acceptable range for the residential class of property within the county.
- II. The quality of the assessment practices within the county as shown by the COD is not within the acceptable range for the residential class of property. The quality of the assessment practices within the county as shown by the PRD is within the acceptable range for the residential class of property.
- III. The last reappraisal of property within the county for the residential class of property in the county was conducted in 1994.
- IV. The county, when using the cost approach to value improvements to the residential class of property, uses the Marshall-Swift Valuation Service. The edition used for the residential class of property is 1993.
- V. That the statistical studies of the quality of assessments are representative of the quality of assessments for the residential class of property.
- VI. The median indicated level of value for the commercial class of property is 100%. This median indicated level of value is within the acceptable range for the commercial class of property within the county.

- VII. The quality of the assessment practices within the county, as shown by the COD is not within the acceptable range for the commercial class of property. The quality of the assessment practices within the county, as shown by the PRD is within the acceptable range for the commercial class of property.
- VIII. The last reappraisal of property within the county for the commercial class of property in the county was conducted in 1991.
- IX. The county, when using the cost approach to value improvements to the commercial class of property, uses the Marshall-Swift Valuation Service. The edition used for the residential class of property is 1991.
- X. That the statistical studies of the quality of assessments are representative of the quality of assessments for the commercial class of property.
- XI. The median indicated level of value for the agricultural class of property is 76%. This median indicated level of value is within the acceptable range for the agricultural class of property within the county.
- XII. The quality of the assessment practices within the county, as shown by the COD and the PRD, is not within the acceptable range for the agricultural class of property.
- XIII. The last reappraisal of property within the county for the agricultural class of property in the county was conducted in 1994.
- XIV. The county, when using the cost approach to value improvements to the agricultural class of property, uses the Marshall-Swift Valuation Service. The edition used for the agricultural class of property is 1993.
- XV. That the statistical studies of the quality of assessments are representative of the quality of assessments for the residential class of property.

#### DUTIES OF THE COMMISSION

" . . . if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . " 1997 Neb. Laws, L. B. 397, Section 44.

"The commission shall, pursuant to section 44 of this act, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization . . . the order shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made to the class or subclass of property affected" 1997 Neb. Laws, L. B. 397, Section 45.

"Such increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property." 1997 Neb. Laws, L. B. 397, Section 41.

### CONCLUSIONS OF LAW

The Commission, based on the record before it, finds and concludes as a matter of law as follows:

- I. That while the assessments made for the residential, commercial and agricultural classes of property may, in some cases, result in assessments that are not just, equitable and legal, an adjustment by a percentage to a class or subclass of property will neither address those particular cases, nor would such an adjustment achieve equalization.

### ORDER

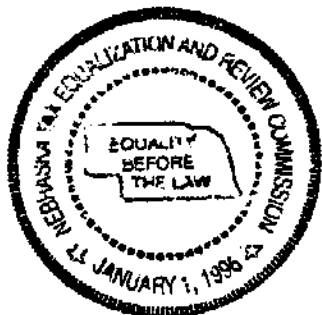
#### IT IS, THEREFORE, ORDERED AS FOLLOWS:

- I. That no adjustment by a percentage be made to the values of the residential, commercial or agricultural classes of property within Butler County.
- II. That this Order of the Commission shall be sent by certified mail to the Butler County Assessor and by regular mail to the Butler County Clerk and Chairperson of the County Board on or before May 15, 1997, as required by 1997 Neb. Laws, L. B. 397, Section 46.





IT IS SO ORDERED.

Dated this 13<sup>th</sup> day of May, 1997.



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Mark P. Reynolds, Chairman

  
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Janet L. Edwards, Commissioner

  
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Robert L. Hans, Commissioner

**BEFORE THE NEBRASKA TAX EQUALIZATION  
AND REVIEW COMMISSION**

IN THE MATTER OF THE  
EQUALIZATION OF  
CASS COUNTY, NEBRASKA

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Case No. 97EP-13

FINDINGS AND ORDERS  
NO ADJUSTMENT TO VALUES

Filed May 14, 1997

Before: Edwards, Hans and Reynolds

Reynolds, Chairman, for the Commission:

**APPEARANCES:**

For the County:

Veda Copenhaver  
Cass County Assessor  
346 Main Street  
Plattsmouth, NE 68048

Hilton Rogers  
Chairman, Cass County Board of Equalization  
346 Main Street  
Plattsmouth, NE 68048

**SUMMARY OF DECISION**

The Commission finds that a just, equitable and legal assessment of the property in Cass County can be made without the Commission increasing or decreasing by a percentage the value of a class or subclass of property. The Commission therefore declines to order any adjustments to any class or subclass of property in the County.

**STATISTICAL REPORTS**

Cass County ("County"), as required by Neb. Rev. Stat. §77-1514 (1996 Reissue), filed its Abstract of Assessment ("abstract") for 1997. The Property Tax Administrator, pursuant to Section 45, Legislative Bill 397, 1997 Session, (effective

March 14, 1997), based on that abstract, has filed statistical and narrative reports with the Nebraska Tax Equalization and Review Commission ("Commission") and further has certified her opinion regarding the level of value and quality of assessment for the county.

## **I. RESIDENTIAL CLASS OF PROPERTY**

The evidence before the Commission, consisting of certain information of which the Commission took judicial notice, the ratio studies and narrative reports of the Property Tax Administrator, and the testimony and related evidence of the County Assessor establishes that the results of the statistical studies of the assessments made for the residential class of property are as follows: The median indicated level of value is 96%. The Coefficient of Dispersion is 18.33. The Price Related Differential is 113.19.

## **II. COMMERCIAL CLASS OF PROPERTY**

The evidence before the Commission establishes that the results of the statistical studies of the assessments made for the commercial class of property are as follows: The median indicated level of value is 96%. The Coefficient of Dispersion is 26.11. The Price Related Differential is 113.19.

## **STANDARD OF REVIEW**

The acceptable range for the indicated level of value for the residential and commercial classes of property is between 92% and 100%, pursuant to 1997 Neb. Laws, L. B. 397, Section 41, and also pursuant to General Order No. 6 of the Commission.

The acceptable range for the indicated level of value for the agricultural class of property is between 74% and 80%, pursuant to 1997 Neb. Laws, L. B. 397, Section 41, and also pursuant to General Order No. 6 of the Commission.

The acceptable range for the residential class of property for the Coefficient of Dispersion is between 0 and 15, pursuant to General Order No. 6 of the Commission.

The acceptable range for the commercial, industrial and agricultural classes of property for the Coefficient of Dispersion is between 0 and 20, pursuant to General Order No. 6 of the Commission.

The acceptable range for the residential, commercial, industrial, and agricultural classes of property for the Price Related Differential is between .98 and 1.03, pursuant to General Order No. 6 of the Commission.

### FINDINGS OF FACT

From the record before it the Commission finds and determines as follows:

- I. The median indicated level of value (i.e., the median assessment/sales ratio) for the residential class of property is 96%. This median indicated level of value is within the acceptable range for the residential class of property within the county.
- II. The quality of the assessment practices within the county, as shown by the COD and the PRD, is not within the acceptable range for the residential class of property.
- III. The last reappraisal of property within the county for the residential class of property in the county was conducted in 1992.
- IV. The county, when using the cost approach to value improvements to the residential class of property, uses the Marshall-Swift Valuation Service. The edition used for the residential class of property is 1996.
- V. That the statistical studies of the quality of assessments are representative of the quality of assessments for the residential class of property.
- VI. The median indicated level of value for the commercial class of property is 96%. This median indicated level of value is within the acceptable range for the commercial class of property within the county.
- VII. The quality of the assessment practices within the county, as shown by the COD and the PRD, is not within the acceptable range for the commercial class of property.

- VIII. The last reappraisal of property within the county for the commercial class of property in the county was conducted in 1992.
- IX. The county, when using the cost approach to value improvements to the commercial class of property, uses the Marshall-Swift Valuation Service. The edition used for the residential class of property is 1991.
- X. That the statistical studies of the quality of assessments are representative of the quality of assessments for the commercial class of property.

### DUTIES OF THE COMMISSION

"... if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . " 1997 Neb. Laws, L. B. 397, Section 44.

"The commission shall, pursuant to section 44 of this act, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization . . . the order shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made to the class or subclass of property affected" 1997 Neb. Laws, L. B. 397, Section 45.

"Such increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property." 1997 Neb. Laws, L. B. 397, Section 41.

### CONCLUSIONS OF LAW

The Commission, based on the record before it, finds and concludes as a matter of law that while the assessments made for the residential and commercial classes of property may, in some cases, result in assessments that are not just, equitable and legal, an adjustment by a percentage to a class or subclass of property will neither address those particular cases, nor would such an adjustment achieve equalization.

ORDER

IT IS, THEREFORE, ORDERED AS FOLLOWS:

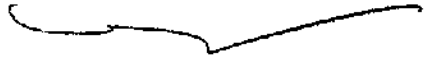
- I. That no adjustment by a percentage be made to the values of the residential and commercial classes of property within Cass County.
- II. That this Order of the Commission shall be sent by certified mail to the Cass County Assessor and by regular mail to the Cass County Clerk and Chairperson of the County Board on or before May 15, 1997, as required by 1997 Neb. Laws, L. B. 397, Section 46.

IT IS SO ORDERED.

Dated this 14<sup>th</sup> day of May, 1997.



Seal

  
Mark P. Reynolds, Chairman

  
Janet L. Edwards, Commissioner

  
Robert L. Hans, Commissioner

**BEFORE THE NEBRASKA TAX EQUALIZATION  
AND REVIEW COMMISSION**

IN THE MATTER OF THE  
EQUALIZATION OF  
CEDAR COUNTY, NEBRASKA

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Case No. 97EP-14

**FINDINGS AND ORDERS  
ORDER ADJUSTING VALUES**

Filed May 15, 1997

Before: Edwards, Hans and Reynolds

Reynolds, Chairman. for the Commission:

**APPEARANCES:**

For the County: Don Hoelsing  
Cedar County Assessor  
P. O. Box 668  
Hartington, NE 68739

**SUMMARY OF DECISION**

The Commission finds that a just, equitable and legal assessment of the property in Cedar County cannot be made without the Commission increasing or decreasing by a percentage the value of a class or subclass of property. The Commission therefore orders an adjustment to the residential and commercial classes of property within the county. The Commission declines to order any other adjustments to any other class or subclass of property.

**STATISTICAL REPORTS**

Cedar County ("County"), as required by Neb. Rev. Stat. §77-1514 (1996 Reissue), filed its Abstract of Assessment ("abstract") for 1997. The Property Tax Administrator, pursuant to Section 45, Legislative Bill 397, 1997 Session, (effective March 14, 1997), based on that abstract, has filed statistical and narrative reports with the Nebraska Tax Equalization and Review Commission ("Commission") and further has certified her opinion regarding the level of value and quality of assessment for the county.

## **I. RESIDENTIAL CLASS OF PROPERTY**

The evidence before the Commission, consisting of certain information of which the Commission took judicial notice, the ratio studies and narrative reports of the Property Tax Administrator, and the testimony and related evidence of the County Assessor establishes that the results of the statistical studies of the assessments made for the residential class of property are as follows: The median indicated level of value is 91%. The Coefficient of Dispersion is 30.36. The Price Related Differential is 110.34.

## **II. COMMERCIAL CLASS OF PROPERTY**

The evidence before the Commission establishes that the results of the statistical studies of the assessments made for the commercial class of property are as follows: The median indicated level of value is 74%. The Coefficient of Dispersion is 77.45. The Price Related Differential is 168.33.

## **STANDARD OF REVIEW**

The acceptable range for the indicated level of value for the residential and commercial classes of property is between 92% and 100%, pursuant to 1997 Neb. Laws, L. B. 397, Section 41, and also pursuant to General Order No. 6 of the Commission.

The acceptable range for the indicated level of value for the agricultural class of property is between 74% and 80%, pursuant to 1997 Neb. Laws, L. B. 397, Section 41, and also pursuant to General Order No. 6 of the Commission.

The acceptable range for the residential class of property for the Coefficient of Dispersion is between 0 and 15, pursuant to General Order No. 6 of the Commission.

The acceptable range for the commercial, industrial and agricultural classes of property for the Coefficient of Dispersion is between 0 and 20, pursuant to General Order No. 6 of the Commission.

The acceptable range for the residential, commercial, industrial, and agricultural classes of property for the Price Related Differential is between .98 and 1.03, pursuant to General Order No. 6 of the Commission.



## FINDINGS OF FACT

From the record before it the Commission finds and determines as follows:

- I. The median indicated level of value (i.e., the median assessment/sales ratio) for the residential class of property is 91%. This median indicated level of value is not within the acceptable range for the residential class of property within the county.
- II. The quality of the assessment practices within the county, as shown by the COD and the PRD, is not within the acceptable range for the residential class of property.
- III. The last reappraisal of property within the county for the residential class of property in the county was conducted in 1992.
- IV. The county, when using the cost approach to value improvements to the residential class of property, uses the Marshall-Swift Valuation Service. The edition used for the residential class of property is 1992.
- V. That the statistical studies of the quality of assessments are representative of the quality of assessments for the residential class of property.
- VI. The median indicated level of value for the commercial class of property is 74%. This median indicated level of value is not within the acceptable range for the commercial class of property within the county.
- VII. The quality of the assessment practices within the county, as shown by the COD and the PRD, is not within the acceptable range for the commercial class of property.
- VIII. The last reappraisal of property within the county for the commercial class of property in the county was conducted in 1989.
- IX. The county, when using the cost approach to value improvements to the commercial class of property, uses the Marshall-Swift Valuation Service. The edition used for the residential class of property is 1989.
- X. That the statistical studies of the quality of assessments are representative of the quality of assessments for the commercial class of property.

- XI. The median indicated level of value for the agricultural class of property is 75%.

### DUTIES OF THE COMMISSION

"... if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . " 1997 Neb. Laws, L. B. 397, Section 44.

"The commission shall, pursuant to section 44 of this act, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization . . . the order shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made to the class or subclass of property affected" 1997 Neb. Laws, L. B. 397, Section 45.

"Such increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property." 1997 Neb. Laws, L. B. 397, Section 41.

### CONCLUSIONS OF LAW

The Commission, based on the record before it, finds and concludes as a matter of law as follows:

- I. That the value of the residential class of property in the mobile home subclass of property within the County must be raised by forty-four percent (44%) to the midpoint, which is 96%, since the median indicated level of value is outside the acceptable range established by state law and the Commission.
- II. That the value of the commercial class of property in the County must be raised by thirty percent (30%) to the midpoint, which is 96%, since the median indicated level of value is outside the acceptable range established by state law and the Commission.

## ORDER

### IT IS, THEREFORE, ORDERED AS FOLLOWS:

- I. That the value of the mobile home subclass of the residential class of property in the County be raised by forty-four percent (44%) to the midpoint, which is 96%.
- II. That the value of the commercial class of property in the County be raised by thirty percent (30%) to the midpoint, which is 96%.
- III. That the Order Adjusting Values for the mobile home subclass of the residential class of property be effective as to the entire class of mobile homes property located within the urban, suburban, rural and recreational areas of the County, including land and improvements thereto.
- IV. That the Order Adjusting Values for the commercial class of property be effective as to the entire class of commercial property located within the urban, suburban, and rural areas of the County, including land and improvements thereto.
- V. That this Order of the Commission shall be sent by certified mail to the Cedar County Assessor and by regular mail to the Cedar County Clerk and Chairperson of the Cedar County Board on or before May 15, 1997, as required by 1997 Neb. Laws, L. B. 397, Section 46.
- VI. That the specified changes shall be made by the Cedar County Assessor to each item of property in the county affected by this Order, as required by 1997 Neb. Laws, L. B. 397, Section 46.
- VII. That on or before June 5, 1997, the Cedar County Assessor shall recertify the County Abstract of Assessment to the Property Tax Administrator, which abstract shall reflect that the specified changes have been made as required by 1997 Neb. Laws, L. B. 397, Section 47.
- VIII. That the Property Tax Administrator shall audit the records of the Cedar County Assessor to determine whether this Order was implemented, as required by 1997 Neb. Laws, L. B. 397, Section 47.

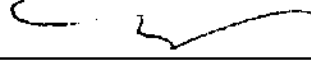
- IX. That on or before August 1, 1997, the Property Tax Administrator shall certify to the Commission that this Order either was or was not implemented by Cedar County, as required by 1997 Neb. Laws, L. B. 397, Section 47.


IT IS SO ORDERED.

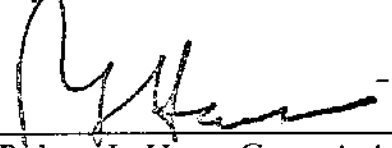
Dated this 15<sup>th</sup> day of May, 1997.



Seal

  
\_\_\_\_\_  
Mark P. Reynolds, Chairman

  
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Janet L. Edwards, Commissioner

  
\_\_\_\_\_  
Robert L. Hans, Commissioner

IN THE MATTER OF THE  
EQUALIZATION OF  
CHASE COUNTY, NEBRASKA

### FINDINGS AND ORDERS (NO ADJUSTMENT TO VALUES)

Before: Edwards, Hans, and Revnolds.

**APPEARANCES:**

Dorothy Bartels, Chase County Assessor  
Joel Burke, Chase County Commissioner  
P. O. Box 1299  
Imperial, NE 69033

The Commission finds that a just, equitable and legal assessment of the property in Chase County can be made without increasing or decreasing by a percentage the value of a class or subclass of property. The Commission therefore declines to order any adjustments to any class or subclass of property within the county.

## STATISTICAL REPORTS

Chase County ("County"), as required by Neb. Rev. Stat. §77-1514 (1996 Reissue), filed its Abstract of Assessment ("abstract") for 1997. The Property Tax Administrator, pursuant to Section 45, Legislative Bill 397, 1997 Session, (effective March 14, 1997), based on that abstract, has filed statistical and narrative reports with the Nebraska Tax Equalization and Review Commission ("Commission") and further has certified her opinion regarding the level of value and quality of assessment for the county.

### I.

## RESIDENTIAL CLASS OF PROPERTY

The evidence before the Commission, consisting of certain information of which the Commission took judicial notice, the ratio studies and narrative reports of the Property Tax Administrator, and the testimony and related evidence of the County Assessor establishes that the results of the statistical studies of the assessments made for the residential class of property are as follows: The median indicated level of value is 94%. The Coefficient of Dispersion is 29.00. The Price Related Differential is 108.89.

## STANDARD OF REVIEW

The acceptable range for the indicated level of value for the residential and commercial classes of property is between 92% and 100%, pursuant to 1997 Neb. Laws, L. B. 397, Section 41, and also pursuant to General Order No. 6 of the Commission.

The acceptable range for the indicated level of value for the agricultural class of property is between 74% and 80%, pursuant to 1997 Neb. Laws, L. B. 397, Section 41, and also pursuant to General Order No. 6 of the Commission.

The acceptable range for the residential class of property for the Coefficient of Dispersion is between 0 and 15, pursuant to General Order No. 6 of the Commission.

The acceptable range for the commercial, industrial and agricultural classes of property for the Coefficient of Dispersion is between 0 and 20, pursuant to General Order No. 6 of the Commission.

The acceptable range for the residential, commercial, industrial, and agricultural classes of property for the Price Related Differential is between .98 and

1.03, pursuant to General Order No. 6 of the Commission.

### FINDINGS OF FACT

From the record before it the Commission finds and determines as follows:

- I. The median indicated level of value (i.e., the assessment/sales ratio) is within the acceptable range for the residential class of property within the county.
- II. The quality of the assessment practices within the county, as shown by the COD and the PRD, are outside of the acceptable range for the residential class of property.
- III. The last reappraisal of property within the county for the residential class of property in the county was conducted in 1981.
- IV. The county, when using the cost approach to value improvements to property, uses the Marshall-Swift Valuation Service. The edition used for the residential class of property is 1981.
- V. That the quality of appraisal practices, as indicated by the COD and PRD, cannot be improved for tax year 1997 by ordering a percentage adjustment to a class or subclass of property.

### DUTIES OF THE COMMISSION

"... if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . " 1997 Neb. Laws, L. B. 397, Section 44.

"The commission shall, pursuant to section 44 of this act, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization . . . the order shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made to the class or subclass of property affected" 1997 Neb. Laws, L. B. 397, Section 45.

"Such increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property." 1997 Neb. Laws, L. B. 397, Section 41.

### CONCLUSIONS OF LAW

The Commission has considered the information of which it took judicial notice, the narrative reports and statistical studies as prepared and certified by the Property Tax Administrator, as well as the testimony and related evidence of County.

The Commission must, and hereby does, conclude as a matter of law while the assessments made for the residential class of property may, in some individual cases, result in assessments that are not just, equitable and legal, an adjustment by a percentage to a class or subclass of property will neither address those particular cases, nor would such an adjustment achieve equalization.

### ORDER

IT IS, THEREFORE, ORDERED as follows:

- I. That no adjustment by a percentage be made to the values of the residential or commercial classes of property within Chase County.
- II. That this Order of the Commission shall be sent by certified mail to the Chase County Assessor and by regular mail to the Chase County Clerk and Chairperson of the County Board on or before May 15, 1997, as required by 1997 Neb. Laws, L. B. 397, Section 46.




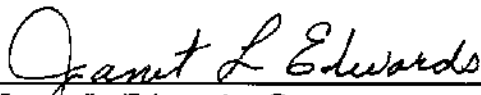
IT IS SO ORDERED.

Dated this 29th day of April, 1997.



Seal

  
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Mark P. Reynolds, Chairman

  
\_\_\_\_\_  
Janet L. Edwards, Commissioner

  
\_\_\_\_\_  
Robert L. Hans, Commissioner

**BEFORE THE NEBRASKA TAX EQUALIZATION  
AND REVIEW COMMISSION**

IN THE MATTER OF THE  
EQUALIZATION OF  
CHERRY COUNTY, NEBRASKA

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Case No. 97EP-16  
  
FINDINGS AND ORDERS  
ADJUSTING VALUES

Filed April 29, 1997

Before: Edwards, Hans, and Reynolds

Reynolds, Chairman, for the Commission:

**APPEARANCES:**

For the County: Mae Hanson, Cherry County Assessor  
P.O. Box 379  
Valentine, NE 69201

**SUMMARY OF DECISION**

The Commission finds that a just, equitable and legal assessment of the property in Cherry County, Nebraska, cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property. The Commission therefore orders that the commercial class of property in the City of Valentine be raised by twelve percent (12%). The Commission declines to order any adjustments to the residential class of property. The Commission further declines to adjust the agricultural class of property, since the county will implement a soil survey for 1998.

## STATISTICAL REPORTS

Cherry County ("County"), as required by Neb. Rev. Stat. §77-1514 (1996 Reissue), filed its Abstract of Assessment ("abstract") for 1997. The Property Tax Administrator, pursuant to Section 45, Legislative Bill 397, 1997 Session, (effective March 14, 1997), based on that abstract, has filed statistical and narrative reports with the Nebraska Tax Equalization and Review Commission ("Commission") and further has certified her opinion regarding the level of value and quality of assessment for the county.

### I.

#### RESIDENTIAL CLASS OF PROPERTY

The evidence before the Commission, consisting of certain information of which the Commission took judicial notice, the ratio studies and narrative reports of the Property Tax Administrator, and the testimony and related evidence of the County Assessor and the appraiser for the county establishes that the results of the statistical studies of the assessments made for the residential class of property results are as follows: The median indicated level of value is 96%. The Coefficient of Dispersion is 41.49. The Price Related Differential is 118.09.

### II.

#### COMMERCIAL CLASS OF PROPERTY

The results of the statistical studies of the assessments made for the commercial class of property are as follows: The median indicated level of value is 88%. The Coefficient of Dispersion is 47.00. The Price Related Differential is 172.73.

### III.

#### AGRICULTURAL CLASS OF PROPERTY

The results of the statistical studies of the assessments for the agricultural class of property are as follows: The median indicated level of value is 78%. The Coefficient of Dispersion is 26.96. The Price Related Differential is 109.46.

## STANDARD OF REVIEW

The acceptable range for the indicated level of value for the residential and commercial classes of property is between 92% and 100%, pursuant to 1997 Neb. Laws, L. B. 397, Section 41, and also pursuant to General Order No. 6 of the Commission.

The acceptable range for the indicated level of value for the agricultural class of property is between 74% and 80%, pursuant to 1997 Neb. Laws, L. B. 397, Section 41, and also pursuant to General Order No. 6 of the Commission.

The acceptable range for the residential class of property for the Coefficient of Dispersion is between 0 and 15, pursuant to General Order No. 6 of the Commission.

The acceptable range for the commercial, industrial and agricultural classes of property for the Coefficient of Dispersion is between 0 and 20, pursuant to General Order No. 6 of the Commission.

The acceptable range for the residential, commercial, industrial, and agricultural classes of property for the Price Related Differential is between .98 and 1.03, pursuant to General Order No. 6 of the Commission.

## FINDINGS OF FACT

From the record before it the Commission finds and determines as follows:

- I. That the median indicated level of value (i.e., the assessment/sales ratios) for the residential and agricultural classes of property in the county are within the acceptable ranges.
- II. That the median indicated level of value for the commercial class of property is not within the acceptable range.
- III. That the quality of the assessment practices within the county, as shown by the COD and the PRD, are not within the acceptable range for any class of property within the county.

- IV. The last reappraisal of property within the county for each class of property in the county was conducted in:
- |    |              |      |
|----|--------------|------|
| A. | Residential  | 1983 |
| B. | Commercial   | 1992 |
| C. | Agricultural | 1983 |
- V. The county, when using the cost approach to value improvements to property, uses the Marshall-Swift Valuation Service. The edition used is as follows:
- |    |              |      |
|----|--------------|------|
| A. | Residential  | 1983 |
| B. | Commercial   | 1983 |
| C. | Agricultural | 1983 |
- VI. That the quality of appraisal practices, as indicated by the COD and PRD, cannot be improved for any class of property for tax year 1997 by ordering a percentage adjustment to a class or subclass of property.
- VII. That the value of the commercial class of property in the City of Valentine must be raised to the midpoint, which is 96%.
- VIII. That no action to adjust the value of the commercial class of property in the county outside of the urban and suburban areas of the City of Valentine should be taken.
- IX. That no action to adjust the value of the residential class of property should be taken.
- X. That no action to adjust the value of the agricultural class of property should be taken, since a soil survey is being implemented by the county for 1998.

### DUTIES OF THE COMMISSION

"... if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . " 1997 Neb. Laws, L. B. 397, Section 44.

"The commission shall, pursuant to section 44 of this act, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization . . . the order shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made to the class or subclass of property affected" 1997 Neb. Laws, L. B. 397, Section 45.

"Such increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property." 1997 Neb. Laws, L. B. 397, Section 41.

### CONCLUSIONS OF LAW

The Commission has considered the information of which it took judicial notice, the narrative reports and statistical studies as prepared and certified by the Property Tax Administrator, as well as the testimony and related evidence of County.

The Commission must, and hereby does, conclude as a matter of law that a just, equitable and legal assessment of the commercial class of property cannot be made without increasing by twelve percent (12%) the value of commercial property located in the City of Valentine, and that such an increase is necessary in order to achieve equalization.

The Commission must, and hereby does, also conclude that while the assessments made for the residential and agricultural classes of property may, in some individual cases, result in assessments that are not just, equitable and legal, an adjustment by a percentage to a class or subclass of residential and agricultural property will neither address those particular cases, nor would such an adjustment achieve equalization.

### ORDER

IT IS, THEREFORE, ORDERED as follows:

- I. That the value of all commercial property in the City of Valentine be increased by twelve percent (12%), in order to adjust the value to the midpoint, which is ninety-six percent (96%).
- II. That no adjustment be made to the commercial class of property within the county, outside of the urban and suburban areas of the City of Valentine.

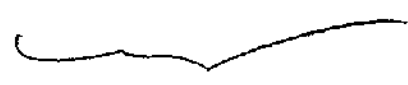
- III. That no adjustment be made to the residential and agricultural classes of property within the county.
- IV. That the Order Adjusting Values for the commercial class of property be effective as to the entire class of commercial property located within the urban and suburban areas of the City of Valentine, including land and improvements thereto.
- V. That this Order of the Commission shall be sent by certified mail to the Cherry County Assessor and by regular mail to the Cherry County Clerk and Chairperson of the County Board on or before May 15, 1997, as required by 1997 Neb. Laws, L. B. 397, Section 46.
- VI. That the specified changes shall be made by the County Assessor to each item of property in the county affected by this Order, as required by 1997 Neb. Laws, L. B. 397, Section 46.
- VII. That on or before June 5, 1997, the Cherry County Assessor shall recertify the County Abstract of Assessment to the Property Tax Administrator, which abstract shall reflect that the specified changes have been made as required by 1997 Neb. Laws, L. B. 397, Section 47.
- VIII. That the Property Tax Administrator shall audit the records of the Cherry County Assessor to determine whether this Order was implemented, as required by 1997 Neb. Laws, L. B. 397, Section 47.
- IX. That on or before August 1, 1997, the Property Tax Administrator shall certify to the Commission that this Order either was or was not implemented by Cherry County, as required by 1997 Neb. Laws, L. B. 397, Section 47.

IT IS SO ORDERED.

Dated this 29th day of April, 1997.



*Seal*

  
\_\_\_\_\_  
Mark P. Reynolds, Chairman

  
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Janet L. Edwards, Commissioner

  
\_\_\_\_\_  
Robert L. Hans, Commissioner



IN THE MATTER OF THE  
EQUALIZATION OF  
CLAY COUNTY, NEBRASKA

### FINDINGS AND ORDERS (NO ADJUSTMENT TO VALUES)

Clay County ("County"), as required by Neb. Rev. Stat. §77-1514 (1996 Reissue), filed its Abstract of Assessment ("abstract") for 1997. The Property Tax Administrator, pursuant to Section 45, Legislative Bill 397, 1997 Session, (effective March 14, 1997), based on that abstract, has filed statistical and narrative reports with the Nebraska Tax Equalization and Review Commission ("Commission") and further has certified her opinion regarding the level of value and quality of assessment

for the county.

## I. **RESIDENTIAL CLASS OF PROPERTY**

The evidence before the Commission, consisting of certain information of which the Commission took judicial notice, the ratio studies and narrative reports of the Property Tax Administrator, and the testimony and related evidence of the County Assessor and the appraiser for the County, establishes that the results of the statistical studies of the assessments made for the **RESIDENTIAL** class of property are as follows: The median indicated level of value is 96%. The Coefficient of Dispersion is 22.01. The Price Related Differential is 107.37.

## II. **COMMERCIAL CLASS OF PROPERTY**

The evidence establishes that the results of the statistical studies of the assessments made for the commercial class of property are as follows: The median indicated level of value is 93%. The Coefficient of Dispersion is 38.34. The Price Related Differential is 116.67.

## III. **AGRICULTURAL CLASS OF PROPERTY**

The evidence establishes that the results of the statistical studies of the assessments made for the agricultural class of property are as follows: The median indicated level of value is 76%. The Coefficient of Dispersion is 17.68. The Price Related Differential is 106.85.

## **STANDARD OF REVIEW**

The acceptable range for the indicated level of value for the residential and commercial classes of property is between 92% and 100%, pursuant to 1997 Neb. Laws, L. B. 397, Section 41, and also pursuant to General Order No. 6 of the Commission.

The acceptable range for the indicated level of value for the agricultural class of property is between 74% and 80%, pursuant to 1997 Neb. Laws, L. B. 397, Section 41, and also pursuant to General Order No. 6 of the Commission.

The acceptable range for the residential class of property for the Coefficient of Dispersion is between 0 and 15, pursuant to General Order No. 6 of the Commission.

The acceptable range for the commercial, industrial and agricultural classes of property for the Coefficient of Dispersion is between 0 and 20, pursuant to General Order No. 6 of the Commission.

The acceptable range for the residential, commercial, industrial, and agricultural classes of property for the Price Related Differential is between .98 and 1.03, pursuant to General Order No. 6 of the Commission.

### FINDINGS OF FACT

From the record before it the Commission finds and determines as follows:

- I. The median indicated levels of value (i.e., the assessment/sales ratio) are within the acceptable ranges for each class of property within the county.
- II. The quality of the assessment practices within the county, as shown by the COD and the PRD, are outside of the acceptable range for each class of property.
- III. The last reappraisal of property within the county for the residential class of property in the county was conducted in 1978. The last reappraisal of commercial property within the county was conducted in 1978. The last reappraisal of agricultural property within the county was conducted in 1978.
- IV. The county, when using the cost approach to value improvements to property, uses the Marshall-Swift Valuation Service. The edition used for each class of property is 1979.
- V. That the quality of appraisal practices, as indicated by the COD and PRD, cannot be improved for tax year 1997 by ordering a percentage adjustment to either a class or subclass of property.

## DUTIES OF THE COMMISSION

"... if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . " 1997 Neb. Laws, L. B. 397, Section 44.

"The commission shall, pursuant to section 44 of this act, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization . . . the order shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made to the class or subclass of property affected" 1997 Neb. Laws, L. B. 397, Section 45.

"Such increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property." 1997 Neb. Laws, L. B. 397, Section 41.

## CONCLUSIONS OF LAW

The Commission has considered the information of which it took judicial notice, the narrative reports and statistical studies as prepared and certified by the Property Tax Administrator, as well as the testimony and related evidence of County.

The Commission must, and hereby does, conclude as a matter of law while the assessments made for each class of property may, in some cases, result in assessments that are not just, equitable and legal, an adjustment by a percentage to a class or subclass of property will neither address those particular cases, nor would such an adjustment achieve equalization.

## ORDER

IT IS, THEREFORE, ORDERED as follows:

- I. That no adjustment by a percentage be made to the values of a class or subclass of property within Clay County.
- II. That this Order of the Commission shall be sent by certified mail to the Clay County Assessor and by regular mail to the Clay County Clerk and

Chairperson of the County Board on or before May 15, 1997, as required by 1997 Neb. Laws, L. B. 397, Section 46.

IT IS SO ORDERED.

Dated this 30<sup>th</sup> day of April, 1997.



Seal

Mark P. Reynolds, Chairman

Janet L. Edwards, Commissioner

Robert L. Hans, Commissioner

**BEFORE THE NEBRASKA TAX EQUALIZATION  
AND REVIEW COMMISSION**

IN THE MATTER OF THE  
EQUALIZATION OF  
COLFAX COUNTY, NEBRASKA

Case No. 97EP-19

**FINDINGS AND ORDERS  
ORDER ADJUSTING VALUES**

Filed May 14, 1997

Before: Edwards, Hans and Reynolds

Reynolds, Chairman, for the Commission:

**APPEARANCES:**

For the County: William Kaiser  
c/o Shirley A. Svec  
Colfax County Assessor  
411 East 11<sup>th</sup> Street  
Schuyler, NE 68661

**SUMMARY OF DECISION**

The Commission finds that a just, equitable and legal assessment of the property in Colfax County cannot be made without the Commission increasing or decreasing by a percentage the value of a class or subclass of property. The Commission therefore orders an adjustment to the residential class of property within the county. The Commission declines to order any other adjustments to any other class or subclass of property.

**STATISTICAL REPORTS**

Colfax County ("County"), as required by Neb. Rev. Stat. §77-1514 (1996 Reissue), filed its Abstract of Assessment ("abstract") for 1997. The Property Tax Administrator, pursuant to Section 45, Legislative Bill 397, 1997 Session, (effective March 14, 1997), based on that abstract, has filed statistical and narrative reports with the Nebraska Tax Equalization and Review Commission ("Commission") and further has certified her opinion regarding the level of value and quality of assessment for the county.

## **I. RESIDENTIAL CLASS OF PROPERTY**

The evidence before the Commission, consisting of certain information of which the Commission took judicial notice, the ratio studies and narrative reports of the Property Tax Administrator, and the testimony and related evidence of the County Assessor establishes that the results of the statistical studies of the assessments made for the residential class of property are as follows: The median indicated level of value is 99%. The Coefficient of Dispersion is 27.55. The Price Related Differential is 108.00.

## **II. COMMERCIAL CLASS OF PROPERTY**

The evidence before the Commission establishes that the results of the statistical studies of the assessments made for the commercial class of property are as follows: The median indicated level of value is 93%. The Coefficient of Dispersion is 28.24. The Price Related Differential is 112.79.

## **STANDARD OF REVIEW**

The acceptable range for the indicated level of value for the residential and commercial classes of property is between 92% and 100%, pursuant to 1997 Neb. Laws, L. B. 397, Section 41, and also pursuant to General Order No. 6 of the Commission.

The acceptable range for the indicated level of value for the agricultural class of property is between 74% and 80%, pursuant to 1997 Neb. Laws, L. B. 397, Section 41, and also pursuant to General Order No. 6 of the Commission.

The acceptable range for the residential class of property for the Coefficient of Dispersion is between 0 and 15, pursuant to General Order No. 6 of the Commission.

The acceptable range for the commercial, industrial and agricultural classes of property for the Coefficient of Dispersion is between 0 and 20, pursuant to General Order No. 6 of the Commission.

The acceptable range for the residential, commercial, industrial, and agricultural classes of property for the Price Related Differential is between .98 and 1.03, pursuant to General Order No. 6 of the Commission.

## FINDINGS OF FACT

From the record before it the Commission finds and determines as follows:

- I. The median indicated level of value (i.e., the median assessment/sales ratio) for the residential class of property is 99%. This median indicated level of value is within the acceptable range for the residential class of property within the county.
- II. The quality of the assessment practices within the county, as shown by the COD is not the acceptable range for the residential class of property. The quality of the assessment practices within the county, as shown by the PRD is within the acceptable range for the residential class of property.
- III. The last reappraisal of property within the county for the residential class of property in the county was conducted in 1991, with the last update in 1996.
- IV. The county, when using the cost approach to value improvements to the residential class of property, uses the Marshall-Swift Valuation Service. The edition used for the residential class of property is 1994.
- V. That the statistical studies of the quality of assessments are representative of the quality of assessments for the residential class of property.
- VI. The median indicated level of value for the commercial class of property is 93%. This median indicated level of value is within the acceptable range for the commercial class of property within the county.
- VII. The quality of the assessment practices within the county, as shown by the COD and the PRD, is within the acceptable range for the commercial class of property.
- VIII. The last reappraisal of property within the county for the commercial class of property in the county was conducted in 1991.
- IX. The county, when using the cost approach to value improvements to the commercial class of property, uses the Marshall-Swift Valuation Service. The edition used for the residential class of property is 1991.



- X. That the statistical studies of the quality of assessments are representative of the quality of assessments for the commercial class of property.
- XI. The median indicated level of value for the agricultural class of property is 76%. This median indicated level of value is within the acceptable range for the agricultural class of property within the county.

### DUTIES OF THE COMMISSION

"... if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . " 1997 Neb. Laws, L. B. 397, Section 44.

"The commission shall, pursuant to section 44 of this act, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization . . . the order shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made to the class or subclass of property affected" 1997 Neb. Laws, L. B. 397, Section 45.

"Such increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property." 1997 Neb. Laws, L. B. 397, Section 41.

### CONCLUSIONS OF LAW

The Commission, based on the record before it, finds and concludes as a matter of law as follows:

- I. That while the assessments made for the commercial class of property may, in some cases, result in assessments that are not just, equitable and legal, an adjustment by a percentage to a class or subclass of property will neither address those particular cases, nor would such an adjustment achieve equalization.

- II. That the value of the residential class of property in the Cities of Clarkson and Howells must be reduced to the midpoint, which is 96%, since the median indicated levels of value for these Cities are outside the acceptable range established by state law and the Commission.

### ORDER

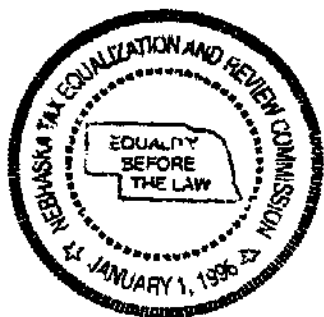
#### IT IS, THEREFORE, ORDERED AS FOLLOWS:

- I. That no adjustment by a percentage be made to the values of the commercial class of property within Colfax County.
- II. That the value of the residential class of property in the City of Clarkson be reduced by fourteen percent (14%) to the median midpoint, which is 96%.
- III. That the value of the residential class of property in the City of Howells be reduced by thirteen percent (13%) to the median midpoint, which is 96%.
- IV. That the Order Adjusting Values for the Cities of Clarkson and Howells be effective as to the entire class of residential property located within the urban areas only of those Cities, including land and improvements thereto, and mobile homes.
- V. That this Order of the Commission shall be sent by certified mail to the Colfax County Assessor and by regular mail to the Colfax County Clerk and Chairperson of the Colfax County Board on or before May 15, 1997, as required by 1997 Neb. Laws, L. B. 397, Section 46.
- VI. That the specified changes shall be made by the Colfax County Assessor to each item of property in the county affected by this Order, as required by 1997 Neb. Laws, L. B. 397, Section 46.
- VII. That on or before June 5, 1997, the Colfax County Assessor shall recertify the County Abstract of Assessment to the Property Tax Administrator, which abstract shall reflect that the specified changes have been made as required by 1997 Neb. Laws, L. B. 397, Section 47.

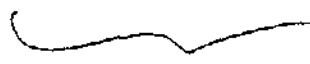
- VIII. That the Property Tax Administrator shall audit the records of the Colfax County Assessor to determine whether this Order was implemented, as required by 1997 Neb. Laws, L. B. 397, Section 47.
- IX. That on or before August 1, 1997, the Property Tax Administrator shall certify to the Commission that this Order either was or was not implemented by Colfax County, as required by 1997 Neb. Laws, L. B. 397, Section 47.

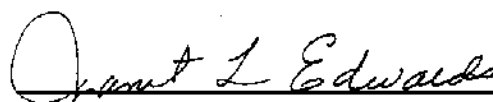
IT IS SO ORDERED.

Dated this 14th day of May, 1997.



Seal

  
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Mark P. Reynolds, Chairman

  
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Janet L. Edwards, Commissioner

  
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Robert L. Hans, Commissioner

**BEFORE THE NEBRASKA TAX EQUALIZATION  
AND REVIEW COMMISSION**

IN THE MATTER OF THE  
EQUALIZATION OF  
CUMING COUNTY, NEBRASKA

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Case No. 97EP-20

**FINDINGS AND ORDERS  
ORDER ADJUSTING VALUES**

Filed May 15, 1997

Before: Edwards, Hans and Reynolds

Reynolds, Chairman, for the Commission:

**APPEARANCES:**

For the County: Dorothy Roth  
Cumming County Assessor  
200 South Lincoln  
West Point, NE 68788

**SUMMARY OF DECISION**

The Commission finds that a just, equitable and legal assessment of the property in Cumming County cannot be made without the Commission increasing or decreasing by a percentage the value of a class or subclass of property. The Commission therefore orders an adjustment to the commercial class of property within the county. The Commission declines to order any other adjustments to any other class or subclass of property.

**STATISTICAL REPORTS**

Cumming County ("County"), as required by Neb. Rev. Stat. §77-1514 (1996 Reissue), filed its Abstract of Assessment ("abstract") for 1997. The Property Tax Administrator, pursuant to Section 45, Legislative Bill 397, 1997 Session, (effective March 14, 1997), based on that abstract, has filed statistical and narrative reports with the Nebraska Tax Equalization and Review Commission ("Commission") and further has certified her opinion regarding the level of value and quality of assessment for the county.

## **I. RESIDENTIAL CLASS OF PROPERTY**

The evidence before the Commission, consisting of certain information of which the Commission took judicial notice, the ratio studies and narrative reports of the Property Tax Administrator, and the testimony and related evidence of the County Assessor establishes that the results of the statistical studies of the assessments made for the residential class of property are as follows: The median indicated level of value is 95%. The Coefficient of Dispersion is 24.57. The Price Related Differential is 107.61.

## **II. COMMERCIAL CLASS OF PROPERTY**

The evidence before the Commission establishes that the results of the statistical studies of the assessments made for the commercial class of property are as follows: The median indicated level of value is 71%. The Coefficient of Dispersion is 149.83. The Price Related Differential is 214.67.

## **STANDARD OF REVIEW**

The acceptable range for the indicated level of value for the residential and commercial classes of property is between 92% and 100%, pursuant to 1997 Neb. Laws, L. B. 397, Section 41, and also pursuant to General Order No. 6 of the Commission.

The acceptable range for the indicated level of value for the agricultural class of property is between 74% and 80%, pursuant to 1997 Neb. Laws, L. B. 397, Section 41, and also pursuant to General Order No. 6 of the Commission.

The acceptable range for the residential class of property for the Coefficient of Dispersion is between 0 and 15, pursuant to General Order No. 6 of the Commission.

The acceptable range for the commercial, industrial and agricultural classes of property for the Coefficient of Dispersion is between 0 and 20, pursuant to General Order No. 6 of the Commission.

The acceptable range for the residential, commercial, industrial, and agricultural classes of property for the Price Related Differential is between .98 and 1.03, pursuant to General Order No. 6 of the Commission.

## **FINDINGS OF FACT**

From the record before it the Commission finds and determines as follows:

- I. The median indicated level of value (i.e., the median assessment/sales ratio) for the residential class of property is 95%. This median indicated level of value

**BEFORE THE NEBRASKA TAX EQUALIZATION  
AND REVIEW COMMISSION**

IN THE MATTER OF THE  
EQUALIZATION OF  
CUMING COUNTY, NEBRASKA

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Case No. 97EP-20

**FINDINGS AND ORDERS  
ORDER ADJUSTING VALUES**

Filed May 15, 1997

Before: Edwards, Hans and Reynolds

Reynolds, Chairman, for the Commission:

**APPEARANCES:**

For the County: Dorothy Roth  
Cumming County Assessor  
200 South Lincoln  
West Point, NE 68788

**SUMMARY OF DECISION**

The Commission finds that a just, equitable and legal assessment of the property in Cumming County cannot be made without the Commission increasing or decreasing by a percentage the value of a class or subclass of property. The Commission therefore orders an adjustment to the commercial class of property within the county. The Commission declines to order any other adjustments to any other class or subclass of property.

**STATISTICAL REPORTS**

Cumming County ("County"), as required by Neb. Rev. Stat. §77-1514 (1996 Reissue), filed its Abstract of Assessment ("abstract") for 1997. The Property Tax Administrator, pursuant to Section 45, Legislative Bill 397, 1997 Session, (effective March 14, 1997), based on that abstract, has filed statistical and narrative reports with the Nebraska Tax Equalization and Review Commission ("Commission") and further has certified her opinion regarding the level of value and quality of assessment for the county.

## **I. RESIDENTIAL CLASS OF PROPERTY**

The evidence before the Commission, consisting of certain information of which the Commission took judicial notice, the ratio studies and narrative reports of the Property Tax Administrator, and the testimony and related evidence of the County Assessor establishes that the results of the statistical studies of the assessments made for the residential class of property are as follows: The median indicated level of value is 95%. The Coefficient of Dispersion is 24.57. The Price Related Differential is 107.61.

## **II. COMMERCIAL CLASS OF PROPERTY**

The evidence before the Commission establishes that the results of the statistical studies of the assessments made for the commercial class of property are as follows: The median indicated level of value is 71%. The Coefficient of Dispersion is 149.83. The Price Related Differential is 214.67.

## **STANDARD OF REVIEW**

The acceptable range for the indicated level of value for the residential and commercial classes of property is between 92% and 100%, pursuant to 1997 Neb. Laws, L. B. 397, Section 41, and also pursuant to General Order No. 6 of the Commission.

The acceptable range for the indicated level of value for the agricultural class of property is between 74% and 80%, pursuant to 1997 Neb. Laws, L. B. 397, Section 41, and also pursuant to General Order No. 6 of the Commission.

The acceptable range for the residential class of property for the Coefficient of Dispersion is between 0 and 15, pursuant to General Order No. 6 of the Commission.

The acceptable range for the commercial, industrial and agricultural classes of property for the Coefficient of Dispersion is between 0 and 20, pursuant to General Order No. 6 of the Commission.

The acceptable range for the residential, commercial, industrial, and agricultural classes of property for the Price Related Differential is between .98 and 1.03, pursuant to General Order No. 6 of the Commission.

## **FINDINGS OF FACT**

From the record before it the Commission finds and determines as follows:

- I. The median indicated level of value (i.e., the median assessment/sales ratio) for the residential class of property is 95%. This median indicated level of value

within the acceptable range for the residential class of property within the county.

- II. The quality of the assessment practices within the county, as shown by the COD and the PRD, is not within the acceptable range for the residential class of property.
- III. The last reappraisal of property within the county for the residential class of property in the county was conducted in 1975.
- IV. The county, when using the cost approach to value improvements to the residential class of property, uses the Marshall-Swift Valuation Service. The edition used for the residential class of property is 1992.
- V. That the statistical studies of the quality of assessments are representative of the quality of assessments for the residential class of property.
- VI. The median indicated level of value for the commercial class of property is 71%. This median indicated level of value not within the acceptable range for the commercial class of property within the county.
- VII. The quality of the assessment practices within the county, as shown by the COD and the PRD, is not within the acceptable range for the commercial class of property.
- VIII. The last reappraisal of property within the county for the commercial class of property in the county was conducted in 1975.
- IX. The county, when using the cost approach to value improvements to the commercial class of property, uses the Marshall-Swift Valuation Service. The edition used for the commercial class of property is 1975.
- X. That the statistical studies of the quality of assessments are representative of the quality of assessments for the commercial class of property.
- XI. The median indicated level of value for the agricultural class of property is 75%.

#### DUTIES OF THE COMMISSION

"... if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . " 1997 Neb. Laws, L. B. 397, Section 44.



"The commission shall, pursuant to section 44 of this act, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization . . . the order shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made to the class or subclass of property affected" 1997 Neb. Laws, L. B. 397, Section 45.

"Such increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property." 1997 Neb. Laws, L. B. 397, Section 41.

### CONCLUSIONS OF LAW

The Commission, based on the record before it, finds and concludes as a matter of law as follows:

- I. That while the assessments made for the residential class of property may, in some cases, result in assessments that are not just, equitable and legal, an adjustment by a percentage to a class or subclass of property will neither address those particular cases, nor would such an adjustment achieve equalization.
- II. That the value of the commercial class of property in the County must be raised by thirty-five percent (35%) to the midpoint, which is 96%, since the median indicated level of value is outside the acceptable range established by state law and the Commission.

### ORDER

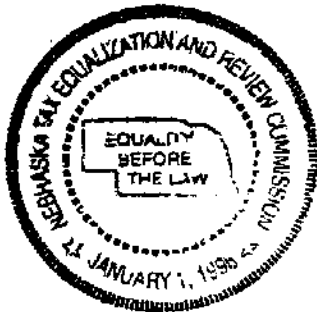
#### IT IS, THEREFORE, ORDERED AS FOLLOWS:

- I. That no adjustment by a percentage be made to the values of the residential class of property within Cuming County.
- II. That the value of the commercial class of property in the County be raised by thirty-five percent (35%) to the midpoint, which is 96%.
- III. That the Order Adjusting Values for the commercial be effective as to the entire class of commercial property located within the urban, suburban and rural areas of the County, including land and improvements thereto.


- IV. That this Order of the Commission shall be sent by certified mail to the Cuming County Assessor and by regular mail to the Cuming County Clerk and Chairperson of the Cuming County Board on or before May 15, 1997, as required by 1997 Neb. Laws, L. B. 397, Section 46.
- V. That the specified changes shall be made by the Cuming County Assessor to each item of property in the county affected by this Order, as required by 1997 Neb. Laws, L. B. 397, Section 46.
- VI. That on or before June 5, 1997, the Cuming County Assessor shall recertify the County Abstract of Assessment to the Property Tax Administrator, which abstract shall reflect that the specified changes have been made as required by 1997 Neb. Laws, L. B. 397, Section 47.
- VII. That the Property Tax Administrator shall audit the records of the Cuming County Assessor to determine whether this Order was implemented, as required by 1997 Neb. Laws, L. B. 397, Section 47.
- VIII. That on or before August 1, 1997, the Property Tax Administrator shall certify to the Commission that this Order either was or was not implemented by Cuming County, as required by 1997 Neb. Laws, L. B. 397, Section 47.

IT IS SO ORDERED.

Dated this 15<sup>th</sup> day of May, 1997.



Seal

  
Mark P. Reynolds, Chairman

  
Janet L. Edwards, Commissioner

  
Robert L. Hans, Commissioner

**BEFORE THE NEBRASKA TAX EQUALIZATION  
AND REVIEW COMMISSION**

IN THE MATTER OF THE  
EQUALIZATION OF  
CUSTER COUNTY,  
NEBRASKA

)  
) Case No. 97EP-21  
)  
) **AMENDED**  
) **FINDINGS AND ORDERS**  
) **ADJUSTING VALUES**

Filed May 15, 1997

Before: Edwards, Hans and Reynolds

Reynolds, Chairman, for the Commission:

**APPEARANCES:**

For the County: Leroy W. Schaad  
Custer County Assessor  
431 South Tenth Street  
Broken Bow, NE 68822

**SUMMARY OF DECISION**

The Commission finds that a just, equitable and legal assessment of the property in Custer County cannot be made without the Commission increasing or decreasing by a percentage the value of a class or subclass of property. The Commission therefore orders an adjustment to the residential class of property within the county. The Commission declines to order any other adjustments to any other class or subclass of property.

**STATISTICAL REPORTS**

Custer County ("County"), as required by Neb. Rev. Stat. §77-1514 (1996 Reissue), filed its Abstract of Assessment ("abstract") for 1997. The Property Tax Administrator, pursuant to Section 45, Legislative Bill 397, 1997 Session, (effective March 14, 1997), based on that abstract, has filed statistical and narrative reports with the Nebraska Tax Equalization and Review Commission ("Commission") and further has certified her opinion regarding the level of value and quality of assessment

1.03, pursuant to General Order No. 6 of the Commission.

### FINDINGS OF FACT

From the record before it the Commission finds and determines as follows:

- I. The median indicated level of value (i.e., the median assessment/sales ratio) for the residential class of property is 92%. This median indicated level of value is within the acceptable range for the residential class of property within the county.
- II. The quality of the assessment practices within the county, as shown by the COD and the PRD, is not within the acceptable range for the residential class of property.
- III. The last reappraisal of property within the county for the residential class of property in the county was conducted about ten years ago, with the last update in 1992.
- IV. The county, when using the cost approach to value improvements to the residential class of property, uses the Marshall-Swift Valuation Service. The edition used for the residential class of property is 1991.
- V. That the statistical studies of the quality of assessments are representative of the quality of assessments for the residential class of property.
- VI. The median indicated level of value for the commercial class of property is 100%. This median indicated level of value is within the acceptable range for the commercial class of property within the county.
- VII. The quality of the assessment practices within the county, as shown by the COD and the PRD, are not within the acceptable range for the commercial class of property.
- VIII. The last reappraisal of property within the county for the commercial class of property in the county was conducted in 1989.
- IX. The county, when using the cost approach to value improvements to the commercial class of property, uses the Marshall-Swift Valuation Service. The

for the county.

## I. RESIDENTIAL CLASS OF PROPERTY

The evidence before the Commission, consisting of certain information of which the Commission took judicial notice, the ratio studies and narrative reports of the Property Tax Administrator, and the testimony and related evidence of the County Assessor establishes that the results of the statistical studies of the assessments made for the residential class of property are as follows: The median indicated level of value is 92%. The Coefficient of Dispersion is 33.10. The Price Related Differential is 117.44.

## II. COMMERCIAL CLASS OF PROPERTY

The evidence before the Commission establishes that the results of the statistical studies of the assessments made for the commercial class of property are as follows: The median indicated level of value is 100%. The Coefficient of Dispersion is 28.49. The Price Related Differential is 104.40.

## STANDARD OF REVIEW

The acceptable range for the indicated level of value for the residential and commercial classes of property is between 92% and 100%, pursuant to 1997 Neb. Laws, L. B. 397, Section 41, and also pursuant to General Order No. 6 of the Commission.

The acceptable range for the indicated level of value for the agricultural class of property is between 74% and 80%, pursuant to 1997 Neb. Laws, L. B. 397, Section 41, and also pursuant to General Order No. 6 of the Commission.

The acceptable range for the residential class of property for the Coefficient of Dispersion is between 0 and 15, pursuant to General Order No. 6 of the Commission.

The acceptable range for the commercial, industrial and agricultural classes of property for the Coefficient of Dispersion is between 0 and 20, pursuant to General Order No. 6 of the Commission.

The acceptable range for the residential, commercial, industrial, and agricultural classes of property for the Price Related Differential is between .98 and

edition used for the commercial class of property is 1988.

- X. That the statistical studies of the quality of assessments are not representative of the quality of assessments for the commercial class of property.
- XI. The median indicated level of value for agricultural property is 74%. This median indicated level of value is within the acceptable range for the agricultural class of property within the County.

### DUTIES OF THE COMMISSION

"... if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . " 1997 Neb. Laws, L. B. 397, Section 44.

"The commission shall, pursuant to section 44 of this act, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization . . . the order shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made to the class or subclass of property affected" 1997 Neb. Laws, L. B. 397, Section 45.

"Such increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property." 1997 Neb. Laws, L. B. 397, Section 41.

### CONCLUSIONS OF LAW

The Commission, based on the record before it, finds and concludes as a matter of law as follows:

- I. That while the assessments made for the commercial class of property may, in some cases, result in assessments that are not just, equitable and legal, an adjustment by a percentage to a class or subclass of property will neither address those particular cases, nor would such an adjustment achieve equalization.

- II. That the value of the residential subclasses of certain cities within Custer County must be raised to the midpoint, which is 96%, so that all subclasses of residential property fall within the acceptable range. Those cities are as follows:

City of Arnold	increase 12%
City of Broken Bow	increase 12%
City of Sargent	REDUCE 20%

### ORDER

#### IT IS, THEREFORE, ORDERED AS FOLLOWS:

- I. That no adjustment by a percentage be made to the values of the commercial class of property within Custer County.
- II. That the value of the residential property subclasses of certain cities in the County be increased to the midpoint, which is 96%. The adjustments are City of Arnold increased 12%; City of Broken Bow increased 12%; and City of Sargent REDUCED 20%.
- III. That the Order Adjusting Values for the residential subclasses be effective as to the entire class of residential property located within the urban and suburban areas of the specified cities, including land and improvements thereto, and mobile homes.
- IV. That this Order of the Commission shall be sent by certified mail to the Custer County Assessor and by regular mail to the Custer County Clerk and Chairperson of the Custer County Board on or before May 15, 1997, as required by 1997 Neb. Laws, L. B. 397, Section 46.
- V. That the specified changes shall be made by the Custer County Assessor to each item of property in the county affected by this Order, as required by 1997 Neb. Laws, L. B. 397, Section 46.
- VI. That on or before June 5, 1997, the Custer County Assessor shall recertify the County Abstract of Assessment to the Property Tax Administrator, which abstract shall reflect that the specified changes have been made as required by

1997 Neb. Laws, L. B. 397, Section 47.


- VII. That the Property Tax Administrator shall audit the records of the Custer County Assessor to determine whether this Order was implemented, as required by 1997 Neb. Laws, L. B. 397, Section 47.
- VIII. That on or before August 1, 1997, the Property Tax Administrator shall certify to the Commission that this Order either was or was not implemented by Custer County, as required by 1997 Neb. Laws, L. B. 397, Section 47.


IT IS SO ORDERED.

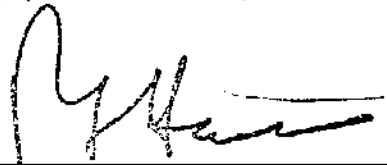
Dated this 15th day of May, 1997.



Seal

  
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Mark P. Reynolds, Chairman

  
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Janet L. Edwards, Commissioner

  
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Robert L. Hans, Commissioner



**BEFORE THE NEBRASKA TAX EQUALIZATION  
AND REVIEW COMMISSION**

IN THE MATTER OF THE  
EQUALIZATION OF  
DAKOTA COUNTY, NEBRASKA

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Case No. 97EP-22

**FINDINGS AND ORDERS  
ORDER ADJUSTING VALUES**

Filed May 15, 1997

Before: Edwards, Hans and Reynolds

Reynolds, Chairman, for the Commission:

**APPEARANCES:**

For the County: Betty O'Neill  
Dakota County Assessor  
P. O. Box 9  
Dakota City, NE 68731

**SUMMARY OF DECISION**

The Commission finds that a just, equitable and legal assessment of the property in Dakota County cannot be made without the Commission increasing or decreasing by a percentage the value of a class or subclass of property. The Commission therefore orders an adjustment to the commercial class of property within the county. The Commission declines to order any other adjustments to any other class or subclass of property.

**STATISTICAL REPORTS**

Dakota County ("County"), as required by Neb. Rev. Stat. §77-1514 (1996 Reissue), filed its Abstract of Assessment ("abstract") for 1997. The Property Tax Administrator, pursuant to Section 45, Legislative Bill 397, 1997 Session, (effective March 14, 1997), based on that abstract, has filed statistical and narrative reports with the Nebraska Tax Equalization and Review Commission ("Commission") and further has certified her opinion regarding the level of value and quality of assessment for the county.

## **I. COMMERCIAL CLASS OF PROPERTY**

The evidence before the Commission, consisting of certain information of which the Commission took judicial notice, the ratio studies and narrative reports of the Property Tax Administrator, and the testimony and related evidence of the County Assessor establishes that the results of the statistical studies of the assessments made for the commercial class of property are as follows: The median indicated level of value is 84%. The Coefficient of Dispersion is 50.14. The Price Related Differential is 182.98.

## **II. AGRICULTURAL CLASS OF PROPERTY**

The evidence before the Commission establishes that the results of the statistical studies of the assessments made for the agricultural class of property, after action by the Area Agricultural and Horticultural Land Valuation Board, are as follows: The median indicated level of value is 79%. The Coefficient of Dispersion is 23.59. The Price Related Differential is 101.19.

## **STANDARD OF REVIEW**

The acceptable range for the indicated level of value for the residential and commercial classes of property is between 92% and 100%, pursuant to 1997 Neb. Laws, L. B. 397, Section 41, and also pursuant to General Order No. 6 of the Commission.

The acceptable range for the indicated level of value for the agricultural class of property is between 74% and 80%, pursuant to 1997 Neb. Laws, L. B. 397, Section 41, and also pursuant to General Order No. 6 of the Commission.

The acceptable range for the residential class of property for the Coefficient of Dispersion is between 0 and 15, pursuant to General Order No. 6 of the Commission.

The acceptable range for the commercial, industrial and agricultural classes of property for the Coefficient of Dispersion is between 0 and 20, pursuant to General Order No. 6 of the Commission.

The acceptable range for the residential, commercial, industrial, and agricultural classes of property for the Price Related Differential is between .98 and 1.03, pursuant to General Order No. 6 of the Commission.

## FINDINGS OF FACT

From the record before it the Commission finds and determines as follows:

- I. The median indicated level of value (i.e., the median assessment/sales ratio) for the residential class of property is 95%.
- II. The median indicated level of value for the commercial class of property is 84%. This median indicated level of value is not within the acceptable range for the commercial class of property within the county.
- III. The quality of the assessment practices within the county, as shown by the COD and the PRD, is not within the acceptable range for the commercial class of property.
- IV. The last reappraisal of property within the county for the commercial class of property in the county was conducted in 1992.
- V. The county, when using the cost approach to value improvements to the commercial class of property, uses the Marshall-Swift Valuation Service. The edition used for the residential class of property is 1996.
- VI. That the statistical studies of the quality of assessments are representative of the quality of assessments for the commercial class of property.
- VII. The median indicated level of value for the agricultural class of property, after action by the Area Agricultural and Horticultural Land Valuation Board, is 79%. This median indicated level of value is within the acceptable range for the agricultural class of property within the county.
- VIII. The quality of the assessment practices within the county, as shown by the COD and the PRD, is within the acceptable range for the agricultural class of property.
- IX. The last reappraisal of property within the county for the agricultural class of property in the county was conducted in 1992.
- X. The county, when using the cost approach to value improvements to the agricultural class of property, uses the Marshall-Swift Valuation Service. The edition used for the agricultural class of property is 1996.

- XI. That the statistical studies of the quality of assessments are representative of the quality of assessments for the agricultural class of property.

### DUTIES OF THE COMMISSION

"... if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . " 1997 Neb. Laws, L. B. 397, Section 44.

"The commission shall, pursuant to section 44 of this act, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization . . . the order shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made to the class or subclass of property affected" 1997 Neb. Laws, L. B. 397, Section 45.

"Such increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property." 1997 Neb. Laws, L. B. 397, Section 41.

### CONCLUSIONS OF LAW

The Commission, based on the record before it, finds and concludes as a matter of law as follows:

- I. That the assessments made for the agricultural class of property, based on the statistical studies and narrative reports, may result in assessments which are just, equitable and legal.
- II. That the value of the commercial class of property in the County must be raised by fourteen percent (14%) to the midpoint, which is 96%, since the median indicated level of value is outside the acceptable range established by state law and the Commission.

## ORDER

### IT IS, THEREFORE, ORDERED AS FOLLOWS:

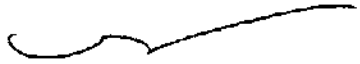
- I. That no adjustment by a percentage be made to the values of the agricultural class of property within Dakota County.
- II. That the value of the commercial class of property in the County be raised by fourteen percent (14%) to the midpoint, which is 96%.
- III. That the Order Adjusting Values for commercial class of property be effective as to the entire class of commercial property located within the urban, suburban and rural areas of the County, including land and improvements thereto.
- IV. That this Order of the Commission shall be sent by certified mail to the Dakota County Assessor and by regular mail to the Dakota County Clerk and Chairperson of the Dakota County Board on or before May 15, 1997, as required by 1997 Neb. Laws, L. B. 397, Section 46.
- V. That the specified changes shall be made by the Dakota County Assessor to each item of property in the county affected by this Order, as required by 1997 Neb. Laws, L. B. 397, Section 46.
- VI. That on or before June 5, 1997, the Dakota County Assessor shall recertify the County Abstract of Assessment to the Property Tax Administrator, which abstract shall reflect that the specified changes have been made as required by 1997 Neb. Laws, L. B. 397, Section 47.
- VII. That the Property Tax Administrator shall audit the records of the Dakota County Assessor to determine whether this Order was implemented, as required by 1997 Neb. Laws, L. B. 397, Section 47.
- VIII. That on or before August 1, 1997, the Property Tax Administrator shall certify to the Commission that this Order either was or was not implemented by Dakota County, as required by 1997 Neb. Laws, L. B. 397, Section 47.

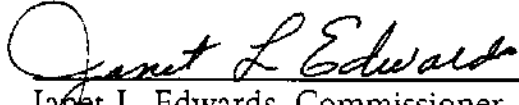
IT IS SO ORDERED.

Dated this 15th day of May, 1997.



*Seal*

  
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Mark P. Reynolds, Chairman

  
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Janet L. Edwards, Commissioner

  
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Robert L. Hans, Commissioner

**BEFORE THE NEBRASKA TAX EQUALIZATION  
AND REVIEW COMMISSION**

IN THE MATTER OF THE  
EQUALIZATION OF  
DAWES COUNTY, NEBRASKA

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Case No. 97EP-23

**FINDINGS AND ORDERS  
NO ADJUSTMENT TO VALUES**

Filed May 15, 1997

Before: Edwards, Hans and Reynolds

Reynolds, Chairman, for the Commission:

**APPEARANCES:**

For the County: Dixie Eaton  
Dawes County Assessor  
451 Main Street  
Chadron, NE 69337

**SUMMARY OF DECISION**

The Commission finds that a just, equitable and legal assessment of the property in Dawes County can be made without the Commission increasing or decreasing by a percentage the value of a class or subclass of property. The Commission declines to order any adjustment to any class or subclass of property in the county.

**STATISTICAL REPORTS**

Dawes County ("County"), as required by Neb. Rev. Stat. §77-1514 (1996 Reissue), filed its Abstract of Assessment ("abstract") for 1997. The Property Tax Administrator, pursuant to Section 45, Legislative Bill 397, 1997 Session, (effective March 14, 1997), based on that abstract, has filed statistical and narrative reports with the Nebraska Tax Equalization and Review Commission ("Commission") and further has certified her opinion regarding the level of value and quality of assessment for the county.

## **I. COMMERCIAL CLASS OF PROPERTY**

The evidence before the Commission, consisting of certain information of which the Commission took judicial notice, the ratio studies and narrative reports of the Property Tax Administrator, and the testimony and related evidence of the County Assessor establishes that the results of the statistical studies of the assessments made for the commercial class of property are as follows: The median indicated level of value is 94%. The Coefficient of Dispersion is 36.46. The Price Related Differential is 137.84.

## **II. AGRICULTURAL CLASS OF PROPERTY**

The evidence before the Commission establishes that the results of the statistical studies of the assessments made for the agricultural class of property are as follows: The median indicated level of value is 74%. The Coefficient of Dispersion is 38.12. The Price Related Differential is 100.00.

## **STANDARD OF REVIEW**

The acceptable range for the indicated level of value for the residential and commercial classes of property is between 92% and 100%, pursuant to 1997 Neb. Laws, L. B. 397, Section 41, and also pursuant to General Order No. 6 of the Commission.

The acceptable range for the indicated level of value for the agricultural class of property is between 74% and 80%, pursuant to 1997 Neb. Laws, L. B. 397, Section 41, and also pursuant to General Order No. 6 of the Commission.

The acceptable range for the residential class of property for the Coefficient of Dispersion is between 0 and 15, pursuant to General Order No. 6 of the Commission.

The acceptable range for the commercial, industrial and agricultural classes of property for the Coefficient of Dispersion is between 0 and 20, pursuant to General Order No. 6 of the Commission.

The acceptable range for the residential, commercial, industrial, and agricultural classes of property for the Price Related Differential is between .98 and 1.03, pursuant to General Order No. 6 of the Commission.



## FINDINGS OF FACT

From the record before it the Commission finds and determines as follows:

- I. The median indicated level of value (i.e., the median assessment/sales ratio) for the residential class of property is 93%.
- II. The median indicated level of value for the commercial class of property is 94%. This median indicated level of value is within the acceptable range for the commercial class of property within the county.
- III. The quality of the assessment practices within the county, as shown by the COD and the PRD, is not within the acceptable range for the commercial class of property.
- IV. The last reappraisal of property within the county for the commercial class of property in the county was conducted in 1991.
- V. The county, when using the cost approach to value improvements to the commercial class of property, uses the Marshall-Swift Valuation Service. The edition used for the commercial class of property is 1991.
- VI. That the statistical studies of the quality of assessments are representative of the quality of assessments for the commercial class of property.
- VII. The median indicated level of value for the agricultural class of property is 74%. This median indicated level of value is within the acceptable range for the agricultural class of property within the county.
- VIII. The quality of the assessment practices within the county as shown by the COD is not within the acceptable range for the agricultural class of property.
- IX. The last reappraisal of property within the county for the agricultural class of property in the county was conducted in 1995.
- X. The county, when using the cost approach to value improvements to the agricultural class of property, uses the Marshall-Swift Valuation Service. The edition used for the agricultural class of property is 1995.

- XI. That the statistical studies of the quality of assessments are representative of the quality of assessments for the residential class of property.

### DUTIES OF THE COMMISSION

"... if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued..." 1997 Neb. Laws, L. B. 397, Section 44.

"The commission shall, pursuant to section 44 of this act, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization... the order shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made to the class or subclass of property affected" 1997 Neb. Laws, L. B. 397, Section 45.

"Such increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property." 1997 Neb. Laws, L. B. 397, Section 41.

### CONCLUSIONS OF LAW

The Commission, based on the record before it, finds and concludes as a matter of law as follows that while the assessments made for the commercial and agricultural classes of property may, in some cases, result in assessments that are not just, equitable and legal, an adjustment by a percentage to a class or subclass of property will neither address those particular cases, nor would such an adjustment achieve equalization.

### ORDER

#### IT IS, THEREFORE, ORDERED AS FOLLOWS:

- I. That no adjustment by a percentage be made to the values of the commercial and agricultural classes of property within Dawes County.

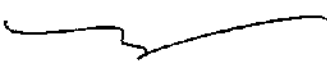
- II. That this Order of the Commission shall be sent by certified mail to the Dawes County Assessor and by regular mail to the Dawes County Clerk and Chairperson of the Dawes County Board on or before May 15, 1997, as required by 1997 Neb. Laws, L. B. 397, Section 46.

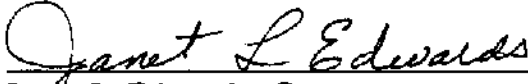
IT IS SO ORDERED.

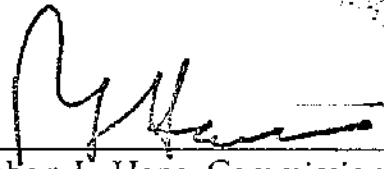
Dated this 15<sup>th</sup> day of May, 1997.



Seal

  
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Mark P. Reynolds, Chairman

  
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Janet L. Edwards, Commissioner

  
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Robert L. Hans, Commissioner

BEFORE THE NEBRASKA TAX EQUALIZATION  
AND REVIEW COMMISSION

IN THE MATTER OF THE  
EQUALIZATION OF  
DEUEL COUNTY, NEBRASKA

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Case No. 97EP-25  
  
FINDINGS AND ORDERS  
(NO ADJUSTMENT TO VALUES)

Filed April 29, 1997

Before: Edwards, Hans, and Reynolds.

Reynolds, Chairman, for the Commission:

APPEARANCES:

For the County:

Robert A. Hayes, Deuel County Assessor  
Marvin Brott, Deuel County Commissioner  
P. O. Box 327  
Chappell, NE 69129

SUMMARY OF DECISION

The Commission finds that a just, equitable and legal assessment of the property in Deuel County can be made without increasing or decreasing by a percentage the value of a class or subclass of property. The Commission therefore declines to order any adjustments to any class or subclass of property within the county.

## STATISTICAL REPORTS

Deuel County ("County"), as required by Neb. Rev. Stat. §77-1514 (1996 Reissue), filed its Abstract of Assessment ("abstract") for 1997. The Property Tax Administrator, pursuant to Section 45, Legislative Bill 397, 1997 Session, (effective March 14, 1997), based on that abstract, has filed statistical and narrative reports with the Nebraska Tax Equalization and Review Commission ("Commission") and further has certified her opinion regarding the level of value and quality of assessment for the county.

### I.

#### RESIDENTIAL CLASS OF PROPERTY

The evidence before the Commission, consisting of certain information of which the Commission took judicial notice, the ratio studies and narrative reports of the Property Tax Administrator, and the testimony and related evidence of the County Assessor and the appraiser for the County, establishes that the results of the statistical studies of the assessments made for the residential class of property are as follows: The median indicated level of value is 95%. The Coefficient of Dispersion is 32.87. The Price Related Differential is 117.44.

### II.

#### COMMERCIAL CLASS OF PROPERTY

The evidence establishes that the results of the statistical studies of the assessments made for the commercial class of property are as follows: The median indicated level of value is 97%. The Coefficient of Dispersion is 26.04. The Price Related Differential is 116.16.

## STANDARD OF REVIEW

The acceptable range for the indicated level of value for the residential and commercial classes of property is between 92% and 100%, pursuant to 1997 Neb. Laws, L. B. 397, Section 41, and also pursuant to General Order No. 6 of the Commission.

The acceptable range for the indicated level of value for the agricultural class of property is between 74% and 80%, pursuant to 1997 Neb. Laws, L. B. 397, Section

41, and also pursuant to General Order No. 6 of the Commission.

The acceptable range for the residential class of property for the Coefficient of Dispersion is between 0 and 15, pursuant to General Order No. 6 of the Commission.

The acceptable range for the commercial, industrial and agricultural classes of property for the Coefficient of Dispersion is between 0 and 20, pursuant to General Order No. 6 of the Commission.

The acceptable range for the residential, commercial, industrial, and agricultural classes of property for the Price Related Differential is between .98 and 1.03, pursuant to General Order No. 6 of the Commission.

### FINDINGS OF FACT

From the record before it the Commission finds and determines as follows:

- I. The median indicated levels of value (i.e., the assessment/sales ratio) are within the acceptable ranges for the residential and commercial classes of property within the county.
- II. The quality of the assessment practices within the county, as shown by the COD and the PRD, are outside of the acceptable range for both the residential and the commercial classes of property.
- III. The last reappraisal of property within the county for the residential class of property in the county was conducted in 1994. The last reappraisal of property within the county for the commercial class of property in the county was conducted in 1994.
- IV. The county, when using the cost approach to value improvements to property, uses the Marshall-Swift Valuation Service. The edition used for both the residential class and the commercial class of property is 1996.
- V. That the quality of appraisal practices, as indicated by the COD and PRD, cannot be improved for tax year 1997 by ordering a percentage adjustment to a class or subclass of property.

## DUTIES OF THE COMMISSION

"... if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . " 1997 Neb. Laws, L. B. 397, Section 44.

"The commission shall, pursuant to section 44 of this act, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization . . . the order shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made to the class or subclass of property affected" 1997 Neb. Laws, L. B. 397, Section 45.

"Such increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property." 1997 Neb. Laws, L. B. 397, Section 41.

## CONCLUSIONS OF LAW

The Commission has considered the information of which it took judicial notice, the narrative reports and statistical studies as prepared and certified by the Property Tax Administrator, as well as the testimony and related evidence of County.

The Commission must, and hereby does, conclude as a matter of law while the assessments made for the residential and commercial classes of property may, in some cases, result in assessments that are not just, equitable and legal, an adjustment by a percentage to a class or subclass of property will neither address those particular cases, nor would such an adjustment achieve equalization.

## ORDER

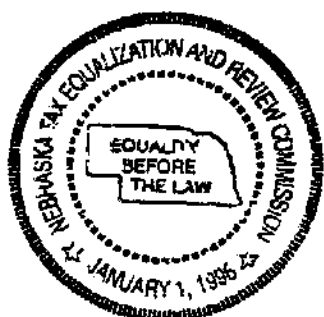
IT IS, THEREFORE, ORDERED as follows:

- I. That no adjustment by a percentage be made to the values of the residential or commercial classes of property within Deuel County.
- II. That this Order of the Commission shall be sent by certified mail to the Deuel County Assessor and by regular mail to the Deuel County Clerk and


Chairperson of the County Board on or before May 15, 1997, as required by 1997 Neb. Laws, L. B. 397, Section 46.

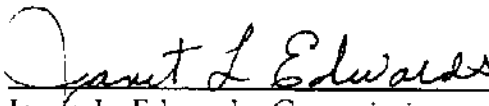
IT IS SO ORDERED.

Dated this 29th day of April, 1997.



Seal

  
Mark P. Reynolds, Chairman

  
Janet L. Edwards, Commissioner

  
Robert L. Hans, Commissioner



**BEFORE THE NEBRASKA TAX EQUALIZATION  
AND REVIEW COMMISSION**

IN THE MATTER OF THE  
EQUALIZATION OF  
DIXON COUNTY, NEBRASKA

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Case No. 97EP-26

**FINDINGS AND ORDERS  
NO ADJUSTMENT TO VALUES**

Filed May 15, 1997

Before: Edwards, Hans and Reynolds

Reynolds, Chairman, for the Commission:

**APPEARANCES:**

For the County: Barb Oswald  
Dixon County Assessor  
P. O. Box 369  
Ponca, NE 68770

Russell Fleury  
Chairman, Dixon County Board of Equalization  
P. O. Box 546  
Ponca, NE 68770

**SUMMARY OF DECISION**

The Commission finds that a just, equitable and legal assessment of the property in Dixon County can be made without the Commission increasing or decreasing by a percentage the value of a class or subclass of property. The Commission therefore declines to order any adjustments to any class or subclass of property in the County.

**STATISTICAL REPORTS**

Dixon County ("County"), as required by Neb. Rev. Stat. §77-1514 (1996 Reissue), filed its Abstract of Assessment ("abstract") for 1997. The Property Tax

Administrator, pursuant to Section 45, Legislative Bill 397, 1997 Session, (effective March 14, 1997), based on that abstract, has filed statistical and narrative reports with the Nebraska Tax Equalization and Review Commission ("Commission") and further has certified her opinion regarding the level of value and quality of assessment for the county.

## I.

### RESIDENTIAL CLASS OF PROPERTY

The evidence before the Commission, consisting of certain information of which the Commission took judicial notice, the ratio studies and narrative reports of the Property Tax Administrator, and the testimony and related evidence of the County Assessor establishes that the results of the statistical studies of the assessments made for the residential class of property are as follows: The median indicated level of value is 93%. The Coefficient of Dispersion is 32.12. The Price Related Differential is 106.67.

## II.

### COMMERCIAL CLASS OF PROPERTY

The evidence before the Commission establishes that the results of the statistical studies of the assessments made for the commercial class of property are as follows: The median indicated level of value is 92%. The Coefficient of Dispersion is 59.77. The Price Related Differential is 123.16.

### STANDARD OF REVIEW

The acceptable range for the indicated level of value for the residential and commercial classes of property is between 92% and 100%, pursuant to 1997 Neb. Laws, L. B. 397, Section 41, and also pursuant to General Order No. 6 of the Commission.

The acceptable range for the indicated level of value for the agricultural class of property is between 74% and 80%, pursuant to 1997 Neb. Laws, L. B. 397, Section 41, and also pursuant to General Order No. 6 of the Commission.

The acceptable range for the residential class of property for the Coefficient of Dispersion is between 0 and 15, pursuant to General Order No. 6 of the Commission.

The acceptable range for the commercial, industrial and agricultural classes of property for the Coefficient of Dispersion is between 0 and 20, pursuant to General Order No. 6 of the Commission.

The acceptable range for the residential, commercial, industrial, and agricultural classes of property for the Price Related Differential is between .98 and 1.03, pursuant to General Order No. 6 of the Commission.

### FINDINGS OF FACT

From the record before it the Commission finds and determines as follows:

- I. The median indicated level of value (i.e., the median assessment/sales ratio) for the residential class of property is 93%. This median indicated level of value is within the acceptable range for the residential class of property within the county.
- II. The quality of the assessment practices within the county, as shown by the COD and the PRD, is not within the acceptable range for the residential class of property.
- III. The last reappraisal of property within the county for the residential class of property in the county was conducted in 1997.
- IV. The county, when using the cost approach to value improvements to the residential class of property, uses the Marshall-Swift Valuation Service. The edition used for the residential class of property is 1995.
- V. That the statistical studies of the quality of assessments are representative of the quality of assessments for the residential class of property.
- VI. The median indicated level of value for the commercial class of property is 92%. This median indicated level of value is within the acceptable range for the commercial class of property within the county.
- VII. The quality of the assessment practices within the county, as shown by the COD and the PRD, is not within the acceptable range for the commercial class of property.

- VIII. The last reappraisal of property within the county for the commercial class of property in the county was conducted in 1981.
- IX. The county, when using the cost approach to value improvements to the commercial class of property, uses the Marshall-Swift Valuation Service. The edition used for the commercial class of property is 1980.
- X. That the statistical studies of the quality of assessments are representative of the quality of assessments for the commercial class of property.
- XI. The median indicated level of value for the agricultural class of property is 77%.

### DUTIES OF THE COMMISSION

"... if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . " 1997 Neb. Laws, L. B. 397, Section 44.

"The commission shall, pursuant to section 44 of this act, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization . . . the order shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made to the class or subclass of property affected" 1997 Neb. Laws, L. B. 397, Section 45.

"Such increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property." 1997 Neb. Laws, L. B. 397, Section 41.

### CONCLUSIONS OF LAW

The Commission, based on the record before it, finds and concludes as a matter of law that while the assessments made for the residential and commercial classes of property may, in some cases, result in assessments that are not just, equitable and legal, an adjustment by a percentage to a class or subclass of property will neither address those particular cases, nor would such an adjustment achieve

equalization.

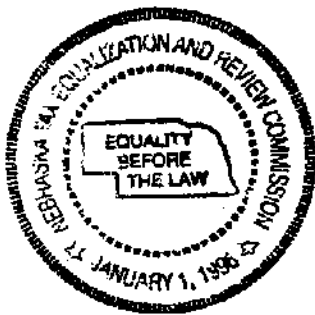
ORDER

IT IS, THEREFORE, ORDERED AS FOLLOWS:

- I. That no adjustment by a percentage be made to the values of the residential and commercial classes of property within Dixon County.
- II. That this Order of the Commission shall be sent by certified mail to the Dixon County Assessor and by regular mail to the Dixon County Clerk and Chairperson of the County Board on or before May 15, 1997, as required by 1997 Neb. Laws, L. B. 397, Section 46.

IT IS SO ORDERED.

Dated this 15<sup>th</sup> day of May, 1997.



Seal

Mark P. Reynolds, Chairman

Janet L. Edwards, Commissioner

Robert L. Hans, Commissioner

BEFORE THE NEBRASKA TAX EQUALIZATION  
AND REVIEW COMMISSION

IN THE MATTER OF THE  
EQUALIZATION OF  
DODGE COUNTY, NEBRASKA

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Case No. 97EP-27

FINDINGS AND ORDERS  
ADJUSTING VALUES

Filed April 29, 1997

APPEARANCES:

For the County:

Dean Skokan, Dodge County Attorney  
Dean T. Lux, Chairman, Dodge County Board of  
Supervisors  
P. O. Box 147  
Fremont, NE 68025

SUMMARY OF DECISION

The Commission finds that a just, equitable and legal assessment of the property in Dodge County cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property. The Commission therefore orders that: the residential class of property in the county be raised by twelve per cent (12%), with the exception of the City of Dodge; the residential class of property in the City of Dodge be lowered by eight per cent (8%); that the commercial class of property in the county be raised by fourteen per cent (14%), with the exception of the Cities of North Bend and Dodge; that the commercial class of property in the City of Dodge not be adjusted; that the commercial class of property in the City of North Bend be lowered by seven percent (7%); that the dryland subclass of the agricultural class of property in the county be raised by thirteen per cent (13%).

STATISTICAL REPORTS

Dodge County ("County"), as required by Neb. Rev. Stat. §77-1514 (1996 Reissue), filed its Abstract of Assessment ("abstract") for 1997. The Property Tax Administrator, pursuant to Section 45, Legislative Bill 397, 1997 Session, (effective March 14, 1997), based on that abstract, has filed statistical and narrative reports

with the Nebraska Tax Equalization and Review Commission ("Commission") and further has certified her opinion regarding the level of value and quality of assessment for the county.

## I. RESIDENTIAL CLASS OF PROPERTY

The evidence before the Commission, consisting of certain information of which the Commission took judicial notice, the ratio studies and narrative reports of the Property Tax Administrator, and the testimony and related evidence of the County Assessor and the appraiser for the County Assessor, establishes that the assessments made for the **RESIDENTIAL** class of property are as follows: The indicated level of value is 86%. The Coefficient of Dispersion is 31.26. The Price Related Differential is 1.09. However, the indicated level of value for residential property in the City of Dodge is 104.02.

## II. COMMERCIAL AND INDUSTRIAL CLASSES OF PROPERTY

The statistical reports for the **COMMERCIAL AND INDUSTRIAL** classes of property are as follows: The indicated level of value is 84%. The Coefficient of Dispersion is 66.69. The Price Related Differential is 136.05. However, the indicated level of value for commercial property in the City of Dodge is 99.80%, and the indicated level of value for commercial property in the City of North Bend is 103.83%.

## III. AGRICULTURAL CLASS OF PROPERTY

The evidence before the Commission, consisting of the information which the Commission took judicial notice of the ratio studies and narrative reports of the Property Tax Administrator, and the testimony and related evidence of the County Assessor, establishes that the assessments made for the **AGRICULTURAL** class of property are as follows: The indicated level of value is 70%. The Coefficient of Dispersion is 33.03. The Price Related Differential is 112.33.

## STANDARD OF REVIEW

The acceptable range for the indicated level of value for the residential and commercial classes of property is between 92% and 100%, pursuant to 1997 Neb. Laws, L. B. 397, Section 41, and also pursuant to General Order No. 6 of the Commission.

The acceptable range for the indicated level of value for the agricultural class of property is between 74% and 80%, pursuant to 1997 Neb. Laws, L. B. 397, Section 41, and also pursuant to General Order No. 6 of the Commission.

The acceptable range for the residential class of property for the Coefficient of Dispersion is between 0 and 15, pursuant to General Order No. 6 of the Commission.

The acceptable range for the commercial, industrial and agricultural classes of property for the Coefficient of Dispersion is between 0 and 20, pursuant to General Order No. 6 of the Commission.

The acceptable range for the residential, commercial, industrial, and agricultural classes of property for the Price Related Differential is between .98 and 1.03, pursuant to General Order No. 6 of the Commission.

## FINDINGS OF FACT

From the record before it the Commission finds and determines as follows:

- I. The indicated levels of value (i.e., the assessment/sales ratios) are not within the acceptable ranges for any class of property within the county.
- II. The quality of the assessment practices within the county, as shown by the COD and the PRD, are not within the acceptable range for any class of property within the county.
- III. The last appraisal of property within the county for each class of property in the county was conducted:

A.	Residential	1994
B.	Commercial	1994
C.	Agricultural	1996
- IV. The county, when using the cost approach to value improvements to property, uses the Marshall-Swift Valuation Service. The edition used is as follows:



- |    |              |                                   |
|----|--------------|-----------------------------------|
| A. | Residential  | 1994                              |
| B. | Commercial   | Unknown, but presumed to be 1980. |
| C. | Agricultural | 1996                              |
- V. That the quality of appraisal practices, as indicated by the COD and PRD, cannot be improved for tax year 1997 by ordering a percentage adjustment to a class or subclass of property.
- VI. That the indicated level of value (i.e., assessment/sales ratio) for the residential class of property for the county, with the exception of the City of Dodge must be raised to the midpoint.
- VII. That the indicated level of value for the residential class of property for the City of Dodge must be lowered to the midpoint.
- VIII. That the indicated level of value for the commercial class of property for the county, with the exception of the Cities of North Bend and Dodge, must be raised to the midpoint.
- IX. That the indicated level of value for the commercial class of property for the City of North Bend must be lowered to the midpoint.
- X. That no action should be taken to adjust the indicated level of value for the commercial class of property for the City of Dodge.
- XI. That the indicated level of value for the Dry Land subclass of the Agricultural class of property within the county should be raised to the midpoint.

## DUTIES OF THE COMMISSION

"... if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . " 1997 Neb. Laws, L. B. 397, Section 44.

"The commission shall, pursuant to section 44 of this act, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization . . . the order shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be

made to the class or subclass of property affected" 1997 Neb. Laws, L. B. 397, Section 45.

"Such increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property." 1997 Neb. Laws, L. B. 397, Section 41.

### CONCLUSIONS OF LAW

The Commission has considered the information of which it took judicial notice, the narrative reports and statistical studies as prepared and certified by the Property Tax Administrator, as well as the testimony and related evidence of County.

The Commission must, and hereby does, conclude as a matter of law that a just, equitable and legal assessment of the **RESIDENTIAL** class of property cannot be made without increasing by twelve percent (12%) the indicated level of value of all residential property located within the county, with the exception of the City of Dodge, and that such an increase is necessary in order to achieve equalization. That further that a just, equitable, and legal assessment of the **RESIDENTIAL** class of property cannot be made without decreasing by eight per cent (8%) the indicated level of value of all residential property located within the City of Dodge, and that such an increase is necessary in order to achieve equalization.

The Commission must, and hereby does, conclude as a matter of law that a just, equitable and legal assessment of the **COMMERCIAL** class of property cannot be made without increasing by fourteen percent (14%) the indicated level of value of all commercial property within the county, with the exception of the Cities of North Bend and Dodge, and that such an increase is necessary in order to achieve equalization. Further that a just, equitable and legal assessment of the **COMMERCIAL** class of property cannot be made without lowering the indicated level of value for all commercial property within the City of North Bend by seven per cent (7%), and that such a decrease is necessary in order to achieve equalization.

The Commission must, and hereby does, also conclude as a matter of law that a just, equitable and legal assessment of the **AGRICULTURAL** class of property cannot be made within the county without increasing by thirteen per cent (13%) the Dry Land subclass of the agricultural class of property, and that such an increase is necessary in order to achieve equalization.

## ORDER

IT IS, THEREFORE, ORDERED as follows:

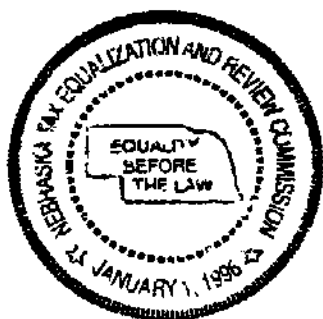
- I. That the level of value for the residential class of property for all property within the county, with the exception of the City of Dodge, be increased by twelve percent (12%), in order to adjust the value to the midpoint, which is ninety-six percent (96%).
- II. That the level of value for the residential class of property for all property located within the City of Dodge be reduced by eight per cent (8%), in order to adjust the value to the midpoint, which is ninety-six percent (96%).
- III. That the level of value for the commercial class for all property located with the county, with the exception of the Cities of Dodge and North Bend, be increased by fourteen percent (14%), in order to adjust the value to the midpoint, which is ninety-six percent (96%).
- IV. That the level of value for the commercial class for all property located in the City of North Bend, be lowered by seven percent (7%), in order to adjust the value to the midpoint, which is ninety-six percent (96%).
- V. That no adjustment be made to the level of value for the commercial class for property located in the City of Dodge.
- VI. That the level of value for the Dry Land subclass of the agricultural class of property be increased by thirteen percent (13%), in order to adjust the value to the midpoint, which is seventy-seven percent (77%).
- VII. That the Order Adjusting Values for the residential class of property be effective as to the entire class of residential property located within the county, with the exception of the City of Dodge, including land and improvements thereto, urban, suburban, rural, and recreational property, and mobile homes.
- VIII. That the Orders Adjusting Values be effective as to the entire class of commercial property located within the county, with the exception of the City of Dodge, including land and improvements thereto.
- IX. That the Order Adjusting Values be effective as to the entire subclass of dry land of agricultural property within the county, which includes production

land only, and is not applicable to the farm sites.

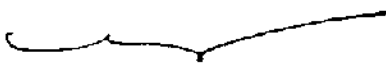
- X. That this Order of the Commission shall be sent by certified mail to the Dodge County Assessor and by regular mail to the Dodge County Clerk and Chairperson of the County Board on or before May 15, 1997, as required by 1997 Neb. Laws, L. B. 397, Section 46.
- XI. That the specified changes shall be made by the County Assessor to each item of property in the county affected by this Order, as required by 1997 Neb. Laws, L. B. 397, Section 46.
- XII. That on or before June 5, 1997, the Dodge County Assessor shall recertify the County Abstract of Assessment to the Property Tax Administrator, which abstract shall reflect that the specified changes have been made as required by 1997 Neb. Laws, L. B. 397, Section 47.
- XIII. That the Property Tax Administrator shall audit the records of the Dodge County Assessor to determine whether this Order was implemented, as required by 1997 Neb. Laws, L. B. 397, Section 47.
- XIV. That on or before August 1, 1997, the Property Tax Administrator shall certify to the Commission that this Order either was or was not implemented by Dodge County, as required by 1997 Neb. Laws, L. B. 397, Section 47.


IT IS SO ORDERED.

Dated this 29th day of April, 1997.



Seal

  
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Mark P. Reynolds, Chairman

  
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Janet L. Edwards, Commissioner

  
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Robert L. Hans, Commissioner

**BEFORE THE NEBRASKA TAX EQUALIZATION  
AND REVIEW COMMISSION**

IN THE MATTER OF THE )  
EQUALIZATION OF )  
FRANKLIN COUNTY, NEBRASKA )

Case No. 97EP-31

FINDINGS AND ORDERS  
NO ADJUSTMENT TO VALUES

Filed May 14, 1997

Before: Edwards, Hans and Reynolds

Reynolds, Chairman, for the Commission:

**APPEARANCES:**

For the County: Ruth E. Jackson  
Franklin County Assessor  
P. O. Box 183  
Franklin, NE 68939

**SUMMARY OF DECISION**

The Commission finds that a just, equitable and legal assessment of the property in Franklin County can be made without the Commission increasing or decreasing by a percentage the value of a class or subclass of property. The Commission therefore declines to order any adjustments to any class or subclass of property in the County.

**STATISTICAL REPORTS**

Franklin County ("County"), as required by Neb. Rev. Stat. §77-1514 (1996 Reissue), filed its Abstract of Assessment ("abstract") for 1997. The Property Tax Administrator, pursuant to Section 45, Legislative Bill 397, 1997 Session, (effective March 14, 1997), based on that abstract, has filed statistical and narrative reports with the Nebraska Tax Equalization and Review Commission ("Commission") and further has certified her opinion regarding the level of value and quality of assessment for the county.

## **I. RESIDENTIAL CLASS OF PROPERTY**

The evidence before the Commission, consisting of certain information of which the Commission took judicial notice, the ratio studies and narrative reports of the Property Tax Administrator, and the testimony and related evidence of the County Assessor establishes that the results of the statistical studies of the assessments made for the residential class of property are as follows: The median indicated level of value is 97%. The Coefficient of Dispersion is 20.45. The Price Related Differential is 107.22.

## **II. COMMERCIAL CLASS OF PROPERTY**

The evidence before the Commission establishes that there were only nine sales of commercial property within the County within a two-year period. There is, therefore, insufficient information upon which to bases statistically valid studies and analyses.

## **STANDARD OF REVIEW**

The acceptable range for the indicated level of value for the residential and commercial classes of property is between 92% and 100%, pursuant to 1997 Neb. Laws, L. B. 397, Section 41, and also pursuant to General Order No. 6 of the Commission.

The acceptable range for the indicated level of value for the agricultural class of property is between 74% and 80%, pursuant to 1997 Neb. Laws, L. B. 397, Section 41, and also pursuant to General Order No. 6 of the Commission.

The acceptable range for the residential class of property for the Coefficient of Dispersion is between 0 and 15, pursuant to General Order No. 6 of the Commission.

The acceptable range for the commercial, industrial and agricultural classes of property for the Coefficient of Dispersion is between 0 and 20, pursuant to General Order No. 6 of the Commission.

The acceptable range for the residential, commercial, industrial, and agricultural classes of property for the Price Related Differential is between .98 and 1.03, pursuant to General Order No. 6 of the Commission.

## FINDINGS OF FACT

From the record before it the Commission finds and determines as follows:

- I. The median indicated level of value (i.e., the median assessment/sales ratio) for the residential class of property is 97%. This median indicated level of value is within the acceptable range for the residential class of property within the county.
- II. The quality of the assessment practices within the county, as shown by the COD and the PRD, is not within the acceptable range for the residential class of property.
- III. The last reappraisal of property within the county for the residential class of property in the county was conducted in 1990.
- IV. The county, when using the cost approach to value improvements to the residential class of property, uses the Marshall-Swift Valuation Service. The edition used for the residential class of property is 1993.
- V. That the statistical studies of the quality of assessments are representative of the quality of assessments for the residential class of property.
- VI. That there were only nine sales of commercial property within the County within a two-year period. There is, therefore, insufficient information upon which to base statistically valid studies and analyses.
- VII. The quality of the assessment practices within the county, as shown by the COD and the PRD, is ^ within the acceptable range for the commercial class of property.
- VIII. The last reappraisal of property within the county for the commercial class of property in the county was conducted in ^.
- IX. The county, when using the cost approach to value improvements to the commercial class of property, uses the Marshall-Swift Valuation Service. The edition used for the residential class of property is ^.
- X. That the statistical studies of the quality of assessments ^ representative of the quality of assessments for the commercial class of property.

- XI. The median indicated level of value for the agricultural class of property is 77%.

### DUTIES OF THE COMMISSION

"... if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . " 1997 Neb. Laws, L. B. 397, Section 44.

"The commission shall, pursuant to section 44 of this act, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization . . . the order shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made to the class or subclass of property affected" 1997 Neb. Laws, L. B. 397, Section 45.

"Such increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property." 1997 Neb. Laws, L. B. 397, Section 41.

### CONCLUSIONS OF LAW

The Commission, based on the record before it, finds and concludes as a matter of law that while the assessments made for the residential class of property may, in some cases, result in assessments that are not just, equitable and legal, an adjustment by a percentage to a class or subclass of property will neither address those particular cases, nor would such an adjustment achieve equalization.

### ORDER

#### IT IS, THEREFORE, ORDERED AS FOLLOWS:

- I. That no adjustment by a percentage be made to the values of the residential class of property within Franklin County.




- II. That this Order of the Commission shall be sent by certified mail to the Franklin County Assessor and by regular mail to the Franklin County Clerk and Chairperson of the Franklin County Board on or before May 15, 1997, as required by 1997 Neb. Laws, L. B. 397, Section 46.

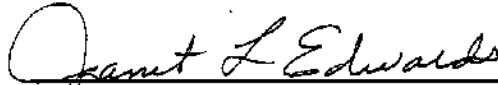
IT IS SO ORDERED.

Dated this 14<sup>th</sup> day of May, 1997.



Seal

  
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Mark P. Reynolds, Chairman

  
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Janet L. Edwards, Commissioner

  
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Robert L. Hans, Commissioner

**BEFORE THE NEBRASKA TAX EQUALIZATION  
AND REVIEW COMMISSION**

IN THE MATTER OF THE  
EQUALIZATION OF  
FRONTIER COUNTY, NEBRASKA

)  
) Case No. 97EP-32  
)  
) FINDINGS AND ORDERS  
) ADJUSTING VALUES  
)

Filed May 12, 1997

Before: Edwards, Hans and Reynolds

Reynolds, Chairman, for the Commission:

**APPEARANCES:**

For the County:           Zalia Arlene Sass  
                                  Frontier County Assessor  
                                  P.O. Box 9  
                                  Stockville, NE 69042

**SUMMARY OF DECISION**

The Commission finds that a just, equitable and legal assessment of the property in Frontier County cannot be made without the Commission increasing or decreasing by a percentage the value of a class or subclass of property. The Commission therefore orders an adjustment to the residential and commercial classes of property within the county. The Commission declines to order any other adjustments to any other class or subclass of property.

**STATISTICAL REPORTS**

Frontier County ("County"), as required by Neb. Rev. Stat. §77-1514 (1996 Reissue), filed its Abstract of Assessment ("abstract") for 1997. The Property Tax Administrator, pursuant to Section 45, Legislative Bill 397, 1997 Session, (effective March 14, 1997), based on that abstract, has filed statistical and narrative reports with the Nebraska Tax Equalization and Review Commission ("Commission") and further has certified her opinion regarding the level of value and quality of assessment for the county.

## **I. RESIDENTIAL CLASS OF PROPERTY**

The evidence before the Commission, consisting of certain information of which the Commission took judicial notice, the ratio studies and narrative reports of the Property Tax Administrator, and the testimony and related evidence of the County Assessor establishes that the results of the statistical studies of the assessments made for the residential class of property are as follows: The median indicated level of value is 91%. The Coefficient of Dispersion is 28.43. The Price Related Differential is 111.63.

## **II. COMMERCIAL CLASS OF PROPERTY**

The evidence before the Commission establishes that the results of the statistical studies of the assessments made for the commercial class of property are as follows: The median indicated level of value is 63%. The Coefficient of Dispersion is 51.10. The Price Related Differential is 110.00.

## **III. AGRICULTURAL CLASS OF PROPERTY**

The evidence before the Commission establishes that the results of the statistical studies of the assessments made for the agricultural class of property are as follows: The median indicated level of value is 80%. The Coefficient of Dispersion is 18.65. The Price Related Differential is 100.00.

## **STANDARD OF REVIEW**

The acceptable range for the indicated level of value for the residential and commercial classes of property is between 92% and 100%, pursuant to 1997 Neb. Laws, L. B. 397, Section 41, and also pursuant to General Order No. 6 of the Commission.

The acceptable range for the indicated level of value for the agricultural class of property is between 74% and 80%, pursuant to 1997 Neb. Laws, L. B. 397, Section 41, and also pursuant to General Order No. 6 of the Commission.

The acceptable range for the residential class of property for the Coefficient of Dispersion is between 0 and 15, pursuant to General Order No. 6 of the Commission.

The acceptable range for the commercial, industrial and agricultural classes of property for the Coefficient of Dispersion is between 0 and 20, pursuant to General Order No. 6 of the Commission.

The acceptable range for the residential, commercial, industrial, and agricultural classes of property for the Price Related Differential is between .98 and 1.03, pursuant to General Order No. 6 of the Commission.

### FINDINGS OF FACT

From the record before it the Commission finds and determines as follows:

- I. The median indicated level of value (i.e., the median assessment/sales ratio) for the residential class of property is 91%. This median indicated level of value is not within the acceptable range for the residential class of property within the county.
- II. The quality of the assessment practices within the county, as shown by the COD and the PRD, is not within the acceptable range for the residential class of property.
- III. The last reappraisal of property within the county for the residential class of property was conducted in 1995.
- IV. The county, when using the cost approach to value improvements to the residential class of property, uses the Marshall-Swift Valuation Service. The edition used for the residential class of property is 1990.
- V. That the statistical studies of the quality of assessments are representative of the quality of assessments for the residential class of property.
- VI. The median indicated level of value for the commercial class of property is 63%. This median indicated level of value is not within the acceptable range for the commercial class of property within the county.
- VII. The quality of the assessment practices within the county, as shown by the COD and the PRD, is not within the acceptable range for the commercial class of property.

- VIII. The last reappraisal of property within the county for the commercial class of property in the county was conducted in 1995.
- IX. The county, when using the cost approach to value improvements to the commercial class of property, uses the Marshall-Swift Valuation Service. The edition used for the commercial class of property is 1994.
- X. That the statistical studies of the quality of assessments are representative of the quality of assessments for the commercial class of property.
- XI. The median indicated level of value for the agricultural class of property is 80%. This median indicated level of value is within the acceptable range for the agricultural class of property within the County.

### DUTIES OF THE COMMISSION

"... if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county; the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . " 1997 Neb. Laws, L. B. 397, Section 44.

"The commission shall, pursuant to section 44 of this act, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization . . . the order shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made to the class or subclass of property affected" 1997 Neb. Laws, L. B. 397, Section 45.

"Such increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property." 1997 Neb. Laws, L. B. 397, Section 41.

### CONCLUSIONS OF LAW

The Commission, based on the record before it, finds and concludes as a matter of law as follows:

- I. That the value of the residential class of property in the County, with the exception of the Village of Maywood, must be raised to the midpoint, which is 96%, since the median indicated level of value is outside the acceptable range established by state law and the Commission.

- II. That the value of the commercial class of property in the County must be raised to the midpoint, which is 96%, since the median indicated level of value is outside the acceptable range established by state law and the Commission.
- III. That while the assessments made for the agricultural class of property may, in some cases, result in assessments that are not just, equitable and legal, an adjustment by a percentage to a class or subclass of property will neither address those particular cases, nor would such an adjustment achieve equalization.

### ORDER

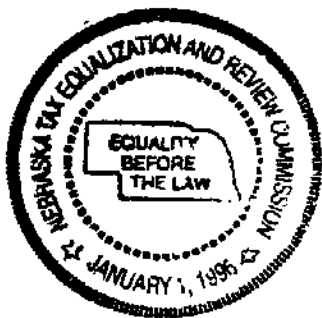
#### IT IS, THEREFORE, ORDERED AS FOLLOWS:

- I. That no adjustment by a percentage be made to the values of the agricultural class of property within Frontier County.
- II. That the value of the residential class of property in the County, with the exception of the village of Maywood, be raised by 5%, in order to adjust the median to the midpoint, which is 96%.
- III. That the Order Adjusting Values of residential property be applicable to both land and improvements, urban, suburban, rural and recreational property, and mobile homes, for the entire County, with the exception of the urban and suburban areas of the Village of Maywood.
- IV. That the value of the commercial class of property in the County be raised by 52%, in order to adjust the median to the midpoint, which is 96%.
- V. That the Order Adjusting Values for the commercial class be effective as to the entire class of commercial property located within the urban, suburban and rural areas of the County, including land and improvements thereto.
- VI. That this Order of the Commission shall be sent by certified mail to the Frontier County Assessor and by regular mail to the Frontier County Clerk and Chairperson of the Frontier County Board on or before May 15, 1997, as required by 1997 Neb. Laws, L. B. 397, Section 46.
- VII. That the specified changes shall be made by the Frontier County Assessor to each item of property in the county affected by this Order, as required by 1997 Neb. Laws, L. B. 397, Section 46.


- VIII. That on or before June 5, 1997, the Frontier County Assessor shall recertify the County Abstract of Assessment to the Property Tax Administrator, which abstract shall reflect that the specified changes have been made as required by 1997 Neb. Laws, L. B. 397, Section 47.
- IX. That the Property Tax Administrator shall audit the records of the Frontier County Assessor to determine whether this Order was implemented, as required by 1997 Neb. Laws, L. B. 397, Section 47.
- X. That on or before August 1, 1997, the Property Tax Administrator shall certify to the Commission that this Order either was or was not implemented by Frontier County, as required by 1997 Neb. Laws, L. B. 397, Section 47.

IT IS SO ORDERED.

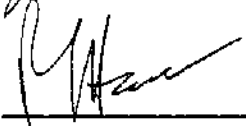
Dated this 12th day of May, 1997.



*Seal*

  
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Mark P. Reynolds, Chairman

  
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Janet L. Edwards, Commissioner

  
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Robert L. Hans, Commissioner